



SCDOR

SOUTH CAROLINA DEPARTMENT OF REVENUE  
2009 - 2010 ANNUAL REPORT

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# Agency Overview

## MISSION STATEMENT

The mission of the Department of Revenue (DOR/Department/Agency) is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- Administer revenue and regulatory laws in a fair and impartial manner
- Collect the revenue due to the state
- Recommend improvements to the laws administered
- Ensure a professionally trained staff of employees
- Continually improve the quality of services and products
- Provide guidance to foster compliance with revenue and regulatory laws

The vision as stated in the Agency's Strategic Plan:

*We, the employees of the South Carolina Department of Revenue, will be the leader and drivers of innovation and excellence in state government. The Department of Revenue will be the standard of efficiency, effectiveness and service in tax and revenue administration and will continuously improve governmental services.*

The values of our Agency are: *Customer Focus, Equal Treatment, Integrity, Accountability, Continuous Improvement, Knowledge, Teamwork, Open Communication and Recognition.*

In concert with our mission, the Department collects approximately 91% of the state's general fund. Total annual net collections by the Department amount to \$7.3 billion through all of our collection and enforcement activities from the 32 taxes we administer and other collection activities for which we are responsible.

The DOR plays a major role in the state budget process. The Director represents the DOR, in an ex-officio capacity, at meetings of the Board of Economic Advisors (BEA). The BEA is dependent on information provided by the DOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget.

The Department fulfills its legislatively mandated (§11-11-10) obligation to be represented at all meetings of legislative committees related to budget activities. The Director is called upon to address meetings of these legislative committees in order to explain and help formulate budget policies as it relates to revenue collections.

Further, the DOR is instrumental in bringing new businesses and encouraging existing businesses to expand within South Carolina. Along with the South Carolina Department of

Commerce, the DOR is closely involved in enhancing economic development in this state. The DOR administers most of the tax credit programs in this state and therefore, is often required to be present at meetings and presentations when new businesses are considering locating in this state.

The DOR is responsible for administering the jobs tax credit, the economic impact zone investment tax credit, the corporate moratorium, the special allocation and apportionment of income program, the fee-in-lieu of taxes program and the license tax credit for utilities, among other credits and incentives. The Department, in cooperation with the Commerce Department, administers the job development credit (JDC) audit program.

**Source:** *SC Department of Revenue Accountability Report 2009 - 2010*

# YEAR IN REVIEW

All Department business plans tie directly to the Strategic Plan. Director Etter continues to lead the Agency in developing a strong and challenging annual business plan. This plan enables us to maintain focus on our major long-term goals and objectives.

The DOR continues to make major strides in the processing of tax returns from receipt of mail to processing of refunds and depositing of money to files being stored and scanned. This fiscal year, we deposited 1,618,832 checks, processed 57,610 batches and gross deposited monies totaling \$9,740,887,503. Processing improvements allowed us to reduce deposit opportunity cost dollars to \$21,466, a decrease of 58% over the past year.

Our annual customer service survey, conducted and analyzed by the University of South Carolina, found a 97% satisfaction level for the amount of time it took to receive a state income tax refund check. This level is the highest percentage of satisfaction since the survey began in 1996. This remarkable statistic is due in part to the implementation of over 200 process improvements in the Revenue Operations area alone by both frontline employees and management. The focus on process improvement across the Agency has significant benefits for the DOR, but ultimately also for SC citizens and the Agency's stakeholders.

**Achievements related to the major strategic objectives this year included:**

## **Find Non-filers:**

**Use Tax Non-filers** – The DOR continues to identify possible non-filers through the U.S. Customs project, collecting \$186,823 on 346 assessments this fiscal year. Collections on non-filers identified through the use of U.S. Coast Guard information have totaled \$64,317 on 484 assessments. The DOR continues to obtain information from transportation companies on furniture deliveries from North Carolina into this State and \$132,970 was collected on 588 assessments during FY10. Also, through warranty information from manufacturers of All Terrain Vehicles and similar products, the DOR issued 1,042 assessments and collected \$166,037 for use tax on these items. Monthly exchange of information with the other Southeastern Association of Tax Administrators (SEATA) states has resulted in 19 assessments and collections of \$12,700. Audits of non-filers of airplane registrations with the Federal Aeronautics Administration has yielded collections of \$146,695 on 701 assessments. Through the methods listed above, the DOR has collected \$709,542 on 3,180 use tax assessments in FY10, a 31% increase from FY09.

**Income Non-filers** – The DOR continues to use the Data Warehouse pre-audit program to find individual income tax non-filers. Using this method, the DOR has issued 6,315 individual income tax non-filer notices and assessed \$26,607,158. Total collections this fiscal year on income non-filers were \$11,567,651.

**Nexus/Discovery** – Nexus/Discovery focuses on the large multi-state and multi-national corporations doing business in South Carolina, but who are not reporting in South Carolina. For FY10, the Nexus/Discovery unit has registered 259 non-filers and collected \$25,652,535. We have sent out 742 questionnaires to potential non-filers. Although fewer taxpayers were registered in FY10, the amount collected in this section increased 73% from FY09. Projects this year include DOR internal database crosschecks and a Department of Employment and Workforce crosscheck, regional and national exchanges, internet research and auditor referrals.

## **Maintain a Data Warehouse:**

The purpose of this project is to use data warehouse technology to identify uncollected revenues which consist of taxes due from non-filers, under reporters and failure-to-pay taxpayers. Data loaded in FY10 included W-2 information and Department of Employment and Workforce data, among others. Some tax forms have been revised to aid in the scanning and loading of the data into the warehouse.

In addition to the compliance component, the data warehouse is used to pull data into our business intelligence program, Business Objects, and is the source for all data originating in the tax systems.

### **Maximize Voluntary Compliance through Fair Share Activities:**

The DOR continues to resolve disputed issues through litigation on many tax issues in South Carolina where there is general disagreement in the interpretation and application of the tax statutes. Seven issues were identified during FY10 relating to taxpayers in the areas of licensing and sales of alcoholic beverages, income tax, sales tax, jobs tax credit and corporate license fees. Each issue was identified as a priority litigation project. Two issues have been heard by the S.C. Supreme Court and others are in various stages of the litigation process.

### **Utilize Improved Work Flows:**

The purpose of this project is to use new tools from the data warehouse and Business Objects to improve work flows and increase taxpayer compliance and collections. In FY10, the Collections Division worked with the Business Objects developers to create a reporting system. One report created will be used to improve the work flow of assigning accounts to telecollectors in each district. Other reports were created for supervisors and managers to monitor the collections of their district and how they compare to other districts.

### **Increase Enforced Collections:**

In order to increase enforced collections, the DOR was appropriated additional funds in FY10 to hire additional enforcement personnel to enhance audit and collection activity. These activities were to collect \$68 million in increased enforced collections. Enforcement personnel were hired in late June 2009 and attended an extensive two-week training program on DOR systems, law and procedures.

New personnel in our Collections area were assigned the job of telecollecting (collecting delinquent balances via the telephone). The telecollectors focused on new delinquent cases, which allowed more experienced personnel to collect on more complex cases. New personnel in our Audit area worked on additional individual income tax audits to increase enforced collections.

Through the above methods and projects, the DOR met our goal of \$68 million.

### **Drive One-Stop Business Registration:**

The goal of the South Carolina Business One-Stop (SCBOS) system is to be a “one-stop” gateway for business and professional registration, licensing and filing for services offered by federal, state and local governments within South Carolina. In collaboration with many agencies across the State, SCBOS identified several projects this fiscal year to further their goal of simplifying electronic registration of businesses. Below is a listing of some of the projects identified in FY10:

- The Department of Employment and Workforce has the number three and four top volume forms that businesses file with the State. These two forms were integrated into SCBOS on a pilot basis in June 2010. Full integration of the agency and the forms went live to the public on July 6, 2010.
- A system/disaster recovery environment was developed and implemented to ensure that SCBOS could remain functional should the primary environment go down.
- On April 15, 2010, the Department of Health and Environmental Control (DHEC) Application for Retail Food Permit was placed in SCBOS to allow business consumers the ability to file and pay the application fee for a retail food permit online.
- Renewal applications for the Department of Consumer Affairs were applied in December 2009.
- Content was added and updated on the SCBOS website to help users complete transactions and enhance the structure of the website for more navigational ease.
- Enhancements were made to SCBOS workflows to allow users to renew a permit or complete a transaction with a valid agency account number without having to first add their business to SCBOS.



### **Provide Stakeholder Education and Feedback:**

One way to increase voluntary compliance with tax laws is to educate taxpayers on their filing obligations. The DOR accomplishes this goal by educating taxpayers through workshops, seminars, our website and by partnering with outside organizations to provide a helpful and friendly taxpayer education program.

Free workshops are held each year to educate taxpayers on the basics of sales, withholding and corporate taxes. Twenty-five Sales Tax Form Workshops were held this fiscal year with a total of 270 taxpayers registering. Nine Withholding Tax Workshops were held which trained 127 taxpayers. The DOR has partnered with the Secretary of State's Office and SCBOS to present a Basic Corporate Tax Workshop for corporations. Five workshops were held in FY10 with 76 taxpayers in attendance. While the majority of the workshops were held in our main office in Columbia, three Sales Tax Forms and three basic Withholding Tax Workshops were held in Ridgeland, Florence and Greenville. The cities were chosen based on a non-compliance report produced in Business Objects stating that the counties in these areas had a high ratio of open accounts to delinquent taxes.

Fee-based seminars are offered for more in-depth training in Sales and Use Tax and are geared toward specific industries. Six seminars were held this fiscal year in the areas of Manufacturing, Education, Service Industry, Healthcare and Accommodations and Admissions taxes. Over 100 taxpayers attended these seminars.

The DOR also provides instructors for various workshops and seminars around the State, such as the Small Business Tax Workshops, Job Development Credit Seminars and the Clemson Tax School Workshops. The Small Business Tax Workshops are conducted by the Department of Employment and Workforce in conjunction with the IRS. In FY10, the DOR was part of 31 Small Business Tax Workshops that served 491 taxpayers. Three Job Development Credit Seminars were held by the Coordinating Council for Economic Development with 18 participants. Six sessions of the Clemson Tax School Workshops were held this fiscal year with 942 tax professionals as well as 31 DOR employees attending.

Oftentimes, the DOR will provide speakers upon request by a group or association. During FY10, the DOR provided speakers for the Department of Agriculture's Agriculture Summit, the SC Association of Bridal Consultants and the Anderson Chamber of Commerce. The workshops benefitted 65 participants.

A cost effective way of educating taxpayers is through electronic learning (e-learning). The DOR regularly meets with the E-learning Developers Group and a State Government Idea Exchange Group as well as researches new web-based educational and meeting tools such as DimDim and Moodle. Taxpayers who follow the DOR on Twitter currently receive information on workshops, seminars and other DOR events.

### **Develop the South Carolina Integrated Tax System (SCITS):**

The SCITS project is a major five-year project to completely replace the existing aging computer system with a modern, state-of-the-art integrated tax system. This system will provide enhanced services for both the taxpayer and the Agency. The Agency plans to provide real time, "once and done" processing wherever possible. In the area of deposit processing, SCITS has reduced the time it takes for payments to be deposited into the bank. SCITS has presented some challenges in the area of registration of taxpayers. Registration has seen increased processing times in FY10. To address this issue, the Agency started a special initiative to analyze processing workflows and determine what system and manual processing changes were needed to address the processing backlogs. The analysis effort began in January 2010 and a report of findings and recommendations were provided March 17, 2010. A special team is implementing the recommendations with positive results already occurring. A follow-up analysis will occur during the first or second fiscal quarter of 2011 to determine results of changes.

The first two installments of SCITS were released in FY09. On October 12, 2009, the withholding tax installment was the first tax installment in the new system. With this installment, all withholding financial transactions and return information were worked in SCITS. The next tax installment, sales and miscellaneous taxes, went “live” on August 9, 2010.

#### **Provide Property Tax Training for Newly Elected County Auditors:**

The Agency continues to oversee elected and appointed officials of the 46 South Carolina counties with regard to the equalized administration of property tax laws. This initiative was to develop and implement a comprehensive training program that offers basic introductory courses, as well as intermediate and advanced courses for newly elected or appointed officials on the tax laws they are required to administer. The Property Section presented, in conjunction with the South Carolina Auditors, Treasurers and Tax Collectors organization (SCATT) and the South Carolina Association of Assessing Officials organization (SCAAO), an 18-hour SCATT Academy in February along with a seven-hour Mass Appraisal course for assessors throughout the spring at various locations across the state. An additional two-hour course was also provided to assessors on the topic of Agricultural Use Property Valuation. All elected and appointed individuals were given the opportunity to learn a variety of topics suited to their level of experience.

#### **Upgrade the Agency Website:**

With the ever increasing number of taxpayers going online, it is important to have a website that is user friendly and accurate. A special website team was organized during FY10 to upgrade and enhance the DOR's website. An Advisory Board consisting of experienced DOR personnel was formed to oversee the project. The Advisory Board made the decision to begin with the taxes and licenses sections of the website. Supervisors from each tax section were appointed to head their respective Author Group. Each Author Group conducted an assessment of their web page to determine which areas needed updating and which could be eliminated. The team is using the Alcoholic Beverage Licensing section's web page as a model. Two training sessions were held on the Microsoft CMS Software to educate team members on the technical processes regarding web pages.

#### **Improve Performance Measurement Systems and Processes:**

During FY10, performance measures and objectives from last year were reviewed to determine the ongoing need to report on them. Our business intelligence tool, Business Objects, will provide up-to-date data for analyzing agency performance. Many of the Agency's performance measures were placed in Business Objects as dashboards. These dashboards are updated monthly and are available to all agency employees. Viewing the information in the dashboards eliminates the calculating and keying of the information into the standard performance measure report format. The Annual Business Plan was completed and new objectives were created for this year.

One of the Agency's new objectives is to increase enforced collections. The amount of enforced collections was closely monitored by management, but many other employees were interested in the data as well. A dashboard was created in Business Objects and placed on the Agency's intranet, Dragnet, to chart the projected amount of enforced collections compared to the actual amount. This process allowed all agency employees to view and track the amount of enforced collections each month.

Management meetings were held in October and January at Harbison Forest. The meetings allowed representatives from each division an opportunity to update the rest of agency management on current projects and issues. Many of the projects mentioned are agency objectives or performance measures.

The rollout of the business intelligence tool, Business Objects, continued. Report requirements were gathered for the Sales, Withholding, Audit, Collections and Miscellaneous Tax phases of the Business Objects project plan. Many of the reports for these phases have been created and users are in the process of testing and reviewing them. Seventeen Business Objects training classes were held in FY10 with a total of 151 attendees. Training consisted of how to navigate through and use reports in Business Objects to track and analyze performance.

During FY10, meetings were held for both external and internal customers of the DOR. In February, a Local Government focus group was held at the DOR to discuss reporting needs and gain feedback from local government employees. Prior to Business Objects, the reports sent to local governments were either in PDF format or hard copy. A demonstration of new electronic sales and accommodations tax reports was shown during this meeting and received great feedback.

In April, meetings were held at Saluda Shoals Park for DOR employees in the Office Operations, Audit and Collections divisions to discuss reporting and data needs mainly from the Data Warehouse and Business Objects programs. With a list of new audit and collections projects identified, employees discussed the data needed to successfully implement the projects in the upcoming fiscal year.

Meetings were held to further the progress of the Executive Scorecard. The Executive Scorecard will contain summarized data at the agency level, but will also give the users the ability to “drill down” to more specific data for further analysis. This ability will not only be helpful to senior management, but also to employees who prepare objectives, performance measures and year end reports. Executive level reports have been added to SharePoint, where the Executive staff can easily view the performance of the Agency.

### **Streamline Office Operations Business Systems, Processes and Performance:**

Improving revenue processing operational performance is a major ongoing project. With the implementation of SCITS in April 2009, the processing sections experienced a change in workflow for processing paper returns. With the change in workflow, our processes also changed. Over 202 process improvements were made in Office Operations during FY10 to adapt to the changes in workflow.

The DOR continues to use the HIT (High Intensity Training) team concept implemented in FY09. The team consists of star performers from each of the processing sections. When there is a bottleneck or backlog of work, the HIT team is called upon to help reduce the workload which significantly improves processing times.

With the goal to increase the number of documents scanned, whether in front end processing or in Records, we have implemented a new process for casual scanning in the Records Section. The casual scanning of files that would normally have been sent for paper storage as action complete items from the sections in Office Operations are now being scanned and indexed by Records staff. This process gives employees throughout the Agency the ability to retrieve additional information for taxpayers from their desktop computer without having to request a paper copy of a document. This process will make us more efficient and provides us the ability to assist customers immediately. During FY10, Records staff continued to scan tobacco returns and correspondence and is currently working on sales multi-account correspondence.

In June 2010, Office Operations implemented the “Sales Tax Two Step Process.” The returns are opened, verified and batched by one team member and then sent to Data Capture to be scanned and keyed, thus reducing the number of steps to two as opposed to three steps previously used. In June, the DOR finished processing the bulk of sales tax returns in four days compared to seven to eight days as in the past.

A new corporate tax process improvement team was created in February 2010. The DOR is reviewing the corporate processes from receipt of return to resolution of any errors and taxpayer correspondence or assistance. With this team we have implemented four process improvements and implemented three computer work requests to change our corporate reports which will allow us to work some errors from lists instead of the return. The team will finish up its review of the processes during the first quarter of FY11. The DOR’s goal is to improve all corporate related processes and develop a plan that can be implemented to assist in reducing backlog and become more current in processing.

The DOR reduced the time it took to process individual income tax returns to 15 days of receipt. In FY09, the average number of days to process these returns was 22 days. Note that the 15 days includes seven days for the Treasurer’s office to print the check. In total, the DOR processed 9.25 million transactions this year.

Opportunity cost data shows the DOR's efficiency in processing checks and returns and getting state funds deposited. Processing improvements allowed the DOR to significantly reduce deposit opportunity cost from \$51,936 to \$21,466 when compared to FY09. The opportunity cost decrease represents a 58% decrease over the past year.

### **Increase Electronic Filing for All Tax Types:**

Promoting electronic filing for all tax types is a significant cost and time saver to the Department, the State and the taxpayer. Two new developers, FileYourTaxes.com and Solutions for Progress, Inc., were approved this fiscal year as free filing products to allow taxpayers to file their individual income tax returns online.

The Free File Alliance is a group of tax software companies who partnered with the IRS to provide free electronic income tax filing for certain taxpayers. South Carolina is represented on the Federation of Tax Administrators' Free File Best Practices team. This team works in conjunction with the FTA, the Free File Alliance members and our sister states to improve the access and marketing of Free File products to our taxpayers. As of the most recent information, (June 2010) the DOR is running 11.57% ahead of last year's Free File returns pace.

The DOR continues to be a leader in the percentage of individual income tax returns received that are filed by electronic/non-paper methods. The latest available information (June, 2010) from the Federation of Tax Administrators (FTA) placed South Carolina tenth in the top ten states. Although South Carolina fell from seventh to tenth place, South Carolina's percentage of 81% is a 2% increase from FY09.

To allow corporate taxpayers to file returns electronically, the Agency recruited new developers that already supported the DOR in other electronic filing methods to see if there was interest in FedState Corporate filing. Three new developers have been approved for filing tax year 2009 returns. The DOR received 23,909 corporate returns electronically during the last two quarters of FY10. Corporate Fed-State return numbers were running 35.25% ahead of last year.

The Sales Electronic Data Interchange System (EDI) area approved a new software vendor, Hot Spot, to allow taxpayers owing accommodation taxes to file their returns electronically. The new vendor brought between 200-300 new taxpayers to the Sales EDI program. Large dollar taxpayers who were mandated to file their returns electronically were contacted and educated on their filing options. The Sales EDI System processed 793,200 transactions for \$5.8 billion in payments.

During FY10, the DOR began accepting ACH credits for International ACH Transactions (IAT). IAT is a format for international funds to be accepted electronically. The DOR participated in a number of conference calls with the IRS, FTA and our partners in the tax preparation software industry regarding implementation of International ACH Transactions. Taxpayers are now able to submit IAT payments through several of our electronic payment systems.

The DOR's Electronic Services section is represented on the Agency's website enhancement team and is working to make the Electronic Services web page more user friendly. A listserv has already been created for preparers to notify them of important information across all tax types. Twitter is also being used to communicate with taxpayers and tax preparers. The DOR has "tweeted" about filing deadlines for various tax types and notified its Twitter followers of activation of new programs and tools for e-commerce.

Through the above efforts to promote and increase electronic filing, the DOR processed 715,455 transactions for \$1,528,754,806 in Electronic Funds Withdrawal payments made through the FedState IIT program, payment plans and direct web filing/payment applications. In FY10, the Electronic Funds Transfer System and the Sales Electronic Data Interchange System processed 793,200 transactions for \$5,820,495,045 in payments.

In total, electronic collection processes have allowed the Agency to collect an average of 75.92% of tax dollars electronically, a 2.92% increase from FY09.

### **Outsource W-2 Data Image and Capture:**

Through an outsourcing project with SourceCorp, a contract vendor, the 2007 and 2008 W-2 employer information were scanned and loaded into the vendor's online system, FasTrieve and data files are produced to upload into the DOR's Data Warehouse. The 2009 W-2 information is currently being scanned and should be completed in August 2010. By having the employer W-2 information in our systems and the image available for viewing, DOR employees have an improved and expanded source of data available to audit returns. The Withholding tax section reviewed the withholding tax data in the FasTrieve system and identified 37 employers for 2008 that should have filed the W-2s electronically, but filed using paper. The taxpayers were contacted and educated about the electronic mandate. Also, the Withholding tax section has used the online FasTrieve system to access employer information that they use while performing the annual account reconciliation. This information is helpful in identifying potential withholding tax liabilities.

### **Enhance Tax Law and Systems Training:**

It is important that our tax professionals are highly knowledgeable of both the tax laws and their duties in administering them. We use both structured training and on-the-job training to support this goal. This training includes technical tax law topics, disclosure training for all DOR employees, State Legislative Updates and systems training. This year a minimum of 8,764 hours were dedicated to formal classroom training of employees. This training averages 12.5 hours per authorized FTE position.

The training team continues to research, develop and teach several SCITS classes to ensure that all DOR employees have the appropriate systems skills as the new system replaces the existing South Carolina Automated Tax System (SCATS). Not only are new classes being developed, but refresher classes are held for employees that may need more practice with the new system. Forty-five SCITS class sessions were held throughout FY10 with 546 employees attending.

In addition to SCITS training, employees were trained in our business intelligence program, Business Objects. Seventeen Business Objects courses were held and focused on different reports and data created for Collections, Office Operations and Audit users. One hundred fifty-one employees attended Business Objects classes.

In June 2010, the DOR began using the statewide South Carolina Enterprise Information System (SCEIS) Human Resources and Payroll module. Planning for training began in February 2010. Beginning in April 2010 and continuing through the end of May, 39 SCEIS Overview classes were held to expose approximately 700 employees to the new system. The Training staff, along with Human Resources, held seven Tutorial Days where employees could come to a training room to view the required SCEIS tutorials and ask any questions they may have about SCEIS. After the rollout of SCEIS, two classes were held for 26 supervisors and managers on the Manager Self-Service system in SCEIS.

Members of the training staff were also involved in the planning, preparation and development of training for 36 new hires that came on board during late June. Employees attended tax law training in Disclosure, CID referrals, Tax Forms, Sales Law and Cash Receipt Procedures. Tax system classes were held for this group which included Automated Collections System (ACS), Automated Receivable Management System (ARMS), Business Taxpayer Registration (BTR), Sales and Use Tax System, Taxpayer Accounting (TAS) and SCITS.

Current systems training classes continue to be offered in response to business needs and requests by agency personnel to both veteran DOR employees and new hires. In addition to the classes offered to the new hires in June, six ARMS classes were held with 81 attendees throughout the year. Five "DOR 101/Introduction to SCATS" classes have been held with 78 employees attending the classes.

### **Enhance Disclosure Awareness:**

It is critically important that all taxpayer information is protected from disclosure. The DOR provides disclosure training to all full time employees, temporary employees and contractors through a three-point process:

- 1) Initial Certification
- 2) Annual Recertification
- 3) Exit Disclosure Statement.

A Disclosure Awareness Training Policy and Procedures document was developed and was given final approval by the Agency Director and Deputy Director. This policy discussed the procedures for initial certification and annual recertification required by all employees and contractors. The Agency rollout of these new policies and procedures began in August 2009 prior to the new annual recertification period of September 1st through October 15th.

All new employees receive their initial certification of disclosure awareness on their first day of employment. The initial certification includes classroom instruction, viewing two online tutorials on disclosure and reading and signing the Confidentiality and Disclosure Requirements form. During FY10, 52 employees participated in the initial certification process.

The training staff received a DVD from the IRS concerning Federal Tax Information (FTI). The information from this DVD was converted to a flash file and was offered as an online tutorial for employees to use as part of their annual recertification for FY10. An IRS brochure concerning FTI was distributed to all employees, contractors and temporaries.

In addition to initial and annual disclosure training, we continue to enhance employee awareness by highlighting disclosure topics in a "Did You Know?" section in the employees' monthly newsletter. Disclosure bulletin boards were placed throughout the Agency highlighting penalties for disclosure and other information.

Plans are underway for FY11 annual recertification training. Videos of employees role playing disclosure scenarios were taken. Steps were taken to convert these videos to a Captivate file in which employees will view the scenarios, answer questions and their training will be tracked into our training database. We also plan to use an IRS video that is stored on the IRS website as additional awareness throughout FY11.

Each individual terminating their employment with the DOR must sign an Exit Disclosure Statement insuring that they are aware that they must not disclose any information learned at the DOR after their employment has ended.

#### **Implement the South Carolina Enterprise Information System (SCEIS) Accounting and HR/Payroll:**

The DOR Accounting and Human Resources departments have led agency efforts in the roll-out of the new South Carolina Enterprise Information System (SCEIS) throughout state government. This involved intensive and extensive study, planning, training and education of our agency employees since all were affected.

According to the project plan, SCEIS will:

- replace aging agency central systems (e.g. accounting system from 1980, payroll system from 1969)
- consolidate all state agency financial, procurement and human resources/payroll records into one central system
- provide consistency in business processes throughout state agencies
- offer higher level reporting capabilities for strategic decision making
- eliminate redundancies, reduce paper handling and provide more efficient processing all of which is expected to result in significant savings
- support improved services by state agencies, providing the citizens of the State with better service at reduced cost

The Finance portion of SCEIS went live for the DOR on November 2, 2009. The modules included in this portion were finance, budget and procurement. Once the system became more familiar to our users, it has been quite well received. For example, cycle time for vendor checks has been cut significantly. The travel module in the HR/Payroll module has reduced the travel reimbursement cycle time significantly. Travel reimbursements are appearing in bank accounts in as little as one to two days.

The HR/Payroll module went live for the DOR on June 2, 2010. Not only does SCEIS affect HR/Payroll core functions and personnel, but it also affects every employee. The Employee Self Service module was systematically rolled out in our agency through the help of the DOR's Training Staff. Sessions were held around the State for all employees and implementation went well. As to the core functions of HR/Payroll, the system holds great promise. The reports that are and will be available will enable us to more strategically plan HR issues.

Additional SCEIS functionality and reports are scheduled to be implemented in FY11. This process should further enhance the benefit of the new system.

### **Build Employee Awareness of Key Strategic Initiatives:**

In order to reach our goals and annual objectives, it is important that management effectively communicate with employees on the challenges and progress being made on those goals. This communication further helps all employees see their contribution to the Agency's progress, and also recognizes individual, team and Agency successes and accomplishments.

One method of communication that was enhanced this fiscal year was in our Audit and Collections areas. Senior management visited our district offices to update them on audit and collections projects and to share agency information. When actual visits were not possible, conference calls were set up with district supervisors and managers to keep them aware of agency progress and challenges.

In our Office Operations division, meetings were held throughout the fiscal year to inform supervisors of projects, initiatives, upcoming changes in the division and the agency and to emphasize a focus on process improvements and how these tie into the agency's strategic objectives. The communication was not just one way. Supervisors were asked to discuss what their area had been working on and any process improvement activities that had taken place. As each supervisor's presentation was complete, discussion was conducted as to how the process improvements and challenges tied to one or more of the agency objectives.

The monthly employee newsletter, *DOR Post*, provides information to employees via email regarding disclosure awareness, implementation of the new SCEIS system and health and wellness information, among other initiatives.

**Source:** SC Department of Revenue Accountability Report 2009-2010

# TAXPAYER BILL OF RIGHTS

The Taxpayers' Bill of Rights gives the taxpayer certain rights when dealing with the South Carolina Department of Revenue.

*A taxpayer has the right to:*

- Apply for assistance from the Taxpayers' Rights Advocate within the DOR. The Taxpayers' Rights Advocate is responsible for the resolution of taxpayer complaints and problems.
- Request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Prompt and courteous service from DOR employees in all dealings with the DOR.
- Request and receive written information guides which explain in simple and non-technical language the appeal procedures and your remedies as a taxpayer.
- Receive notices that contain a description of the basis for identification of amounts of any tax, interest and penalties due.

For additional information about the Taxpayers' Bill of Rights, contact the Taxpayers' Rights Advocate:

Phone: (803) 898-5444  
Mail: Taxpayers' Rights Advocate  
SC Department of Revenue  
P.O. Box 125  
Columbia, SC 29214



# DOR ADMINISTRATION

## Executive Division

### Office of Director

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the DOR, providing guidance, setting policy and determining priorities
- Ex-officio member of the Board of Economic Advisors
- Member of the Coordinating Council for Economic Development
- Member of the Enterprise Zone Subcommittee

### Internal Audit Section

- Performs financial and operational audits of DOR divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous reviews of electronic data processing activities and operations

### Deputy Director

- Oversees agency policies, functions and operations. Organizes, plans, executes and evaluates the administration of taxes, exemptions, bingo laws, alcoholic beverage control, manufacturer's property valuation, county property tax equalization and enterprise government initiatives (debt collection, statewide registration and remittance processing)
- Leads and coaches the Department's senior administrators and management; promotes accountability among staff for agency functioning
- Strengthens and forges relationships with external stakeholders and partners; drives processes, legislation and inter-departmental teams that promote voluntary compliance; uses contacts to benchmark and track trends for the Department's future direction

## Field Operations

### Audit Services

- Performs field and office audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Works jointly with the Department of Public Safety to enforce the dyed fuel statute
- Verification of refunds for sales, use and solid waste tax returns
- Individual Income Tax Fraud Detection Program

### Criminal Investigation

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- Works with the Attorney General and local solicitors by helping in the prosecution of cases identified for criminal prosecution by the Department
- Cooperates with other state and federal law enforcement agencies in the investigation and prosecution of tax related crimes

## Collection Services

- Provides taxpayer assistance in filing forms, answering questions and registering for various licenses and permits
- Collects delinquent taxes owed to the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices
- Collection of other governmental entity receivables

## Regulatory

- Reviews proposed policies, regulations and legislation dealing with regulatory matters and revenue matters
- Advises the SC Law Enforcement Division and local police agencies on matters dealing with alcoholic beverages
- Administers the laws and regulations governing the issuance of all licenses to conduct the game of Bingo in South Carolina
- Administers the laws and regulations governing the issuance of all licenses related to the sale of beer, wine and/or liquor in South Carolina
- Administers all alcoholic beverage and Bingo violations
- Serves as the reporting agency for, and conducts annual audits regarding, the operations of Gambling Vessels in South Carolina

## Support Services

### Human Resource Planning and Development

- Maintains employee personnel files and processes all employee records
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the Agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employee benefits program
- Mediates employee relation matters
- Administers the Employee Performance Management System
- Promotes the quality improvement philosophies and initiatives throughout the Agency to state government agencies and others
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the Agency
- Monitors progress and tracks success of quality improvement teams
- Facilitates the Agency's strategic planning, annual business planning and performance measure processes
- Coordinates the Agency's recognition and mentoring program
- Develops, monitors and maintains training plans and materials
- Developments and implements the wellness program for the Agency
- Monitors continuing professional education and continuing management education requirements for Agency personnel

## Office of Financial Management

- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors department budget
- Maintains department risk management program
- Manages supply services
- Maintains Department inventory of supplies and equipment
- Conducts procurement functions of the Department
- Maintains security of the building
- Coordinates employee parking permits

## Office Operations

### Revenue Operations

- Receives and processes all paper returns and payments submitted to the Department
- Prepares daily bank deposits for the Agency
- Manages incoming mail received by the Department
- Archives all documents received by the Department and administers the retention program
- Oversees the destruction of tax return documents after the retention period has expired
- Responds to all requests for copies of returns by taxpayers and their representatives
- Researches records for subpoena requests
- Administers the bad check processing program
- Administers electronic return filing and payment programs within the Department
- Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations
- Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for several of the taxes administered by the Department

### Tax Resolution and Services

- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration (BTR) database
- Administers the withholding Job Development Credit program
- Administers the CP2000 and RAR federal matching program
- Provides training for various taxpayer groups

### Research and Review

- Administers all forms development, design and approval of vendor forms, etc. and responds to requests for copies of forms
- Provides training for various taxpayer groups and proposes and monitors legislation
- Responds to taxpayers' and stakeholders' tax questions

## **Legislative and Local Government Services**

### **Legislative Services**

- Assists the Governor, legislative and support groups
- Assists in determining fiscal impacts of proposed legislation
- Performs liaison work with the General Assembly
- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Assists counties and municipalities with gross sales information for business license purposes, local option sales tax, capital project sales tax, transportation sales tax, school district sales tax and accommodations tax
- Monitors and assists in projection of revenue collections
- Assists the Department of Commerce with recruitment of industry to the state
- Prepares various monthly collection reports
- Prepares gasoline sales report for distribution of donor county account
- Performs function of taxpayer advocate
- Develops and prepares publications for the Agency
- Maintains working relationships with the media
- Handles all media contact, news releases and press conferences
- Publishes taxpayer education and informational publications
- Serves as liaison to the Board of Economic Advisors
- Prepares classifications of counties for purposes of various credits and incentives
- Handles Freedom of Information requests

### **Local Government Services**

- Responsible for general oversight of all property tax matters for the state of South Carolina
- Responsible for assessing approximately one-third of the statewide property tax base which includes manufacturing properties, all utilities, fee in lieu of properties, motor carriers and business personal property
- Publishes and disseminates the Assessment Guide Manual used by the counties to value all cars, trucks, boats, airplanes, motorcycles and other vehicles
- Makes annual sales appraisal ratio studies in all counties to insure programs meet the minimum requirements of the Department of Revenue regulations
- Computes the Index of Taxpaying Ability for all 86 school districts in the state which is used in the formula to distribute state funds back to local school districts
- Processes and certifies to the counties all property qualified to be exempted from property taxes
- Assists and advises all 46 counties with technical issues to include implementation of recently enacted legislation and technical questions related to property taxation in South Carolina
- Processes requests and distributes money to counties for homestead reimbursements, manufacturer's depreciation, inventory lock-in and property tax relief funds
- Compiles operating manuals for county treasurers and tax collectors and establishes an annual academy to provide instruction to county officials in the operation of this state's county tax offices

## **Information Resource Management**

- Coordinates information technology direction for the Agency, ensuring technology investments are driven by the primary Agency goals and objectives
- Provides consultation to Agency stakeholders on effective utilization of technology and deployment opportunities
- Researches, designs, implements and supports the Agency application systems including those supporting Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources, and Management Support
- Administers the South Carolina Business One-Stop Program (SCBOS) including customer service, marketing and technical systems support
- Researches and analyzes Agency functions and makes recommendations to maximize operational efficiency
- Maintains the security for, and disaster recovery plans of, software applications, databases and supporting hardware and software in conjunction with the Division of State Information Technology
- Designs, implements and supports the Agency's computerized processing functions
- Supports computer tax audits as requested
- Maintains voice and data networks in conjunction with the Division of State Information Technology
- Produces statistical, financial and management reports
- Designs, develops and ensures production of all forms, including vendor forms
- Analyzes impact of new tax legislation on Agency application systems and processes recommendations regarding revisions to the legislation
- Recommends improvements to the laws administered by the Department
- Ensures a professionally trained staff of employees and provides counsel to Agency on information technology training and investments
- Maintains sound fiscal and personnel planning and management related to Agency information technology investments
- Ensures the integrity of Agency information technology investments through a responsible fiscal, personnel and management program
- Continually improves the quality of services and products
- Participates in meeting and strategy sessions with other state, federal and local government agencies, regional and national associations, and vendors/contractors
- Provides guidance to foster compliance with revenue and regulatory laws

## **General Counsel**

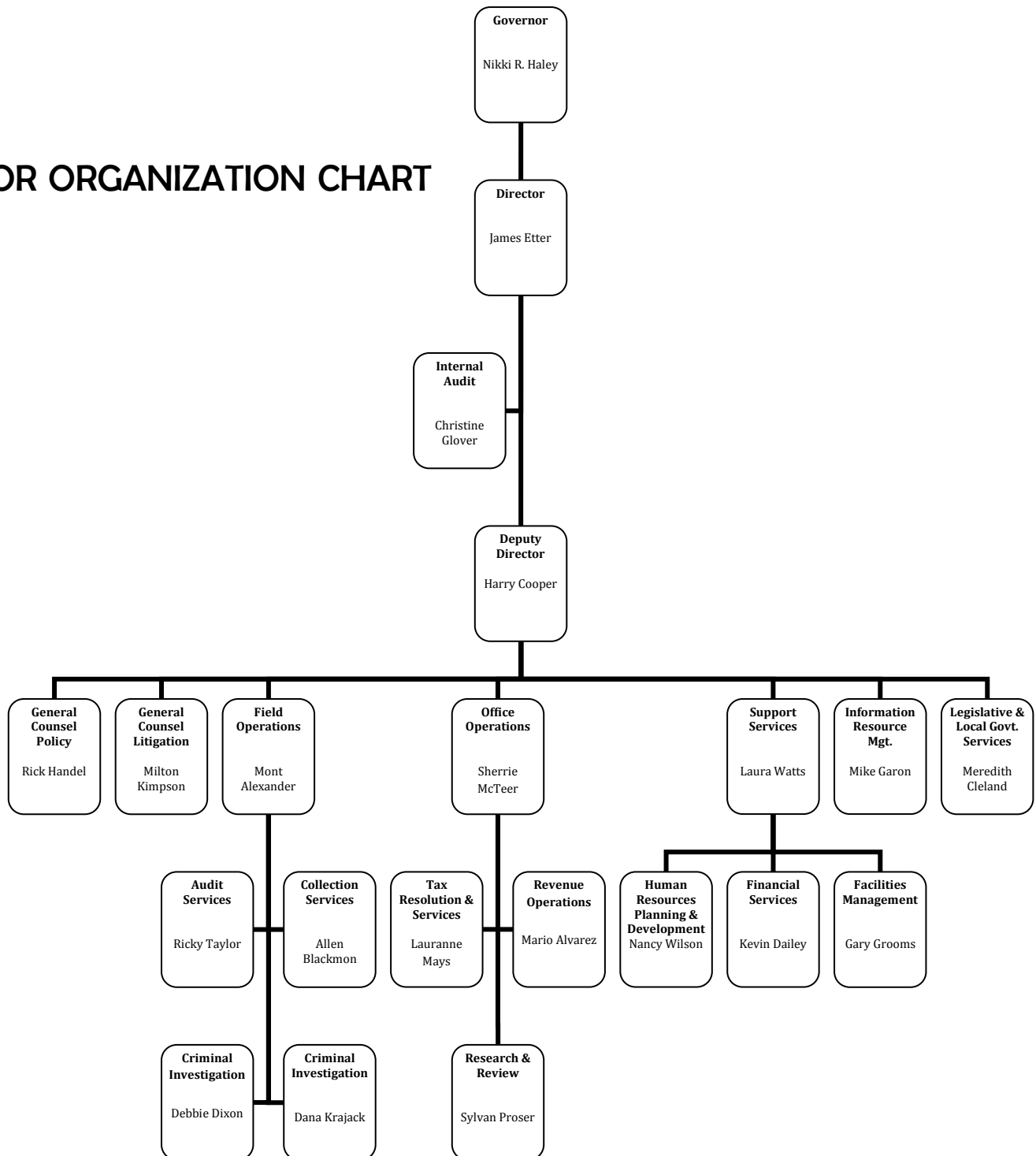
### **Litigation**

- Drafts final Agency determinations for the Director's approval
- Represents the Agency in federal and state courts on tax, regulatory, foreclosure, bankruptcy and collection issues
- Prosecutes criminal tax violators
- Advises the Public Information Director on Freedom of Information requests
- Reviews contracts and advises administrators on contract matters
- Reviews subpoena requests and takes appropriate action to oppose those seeking information that cannot be released without a court order

## Policy

- Prepares, recommends and disseminates advisory opinions (revenue rulings, revenue procedures and private letter rulings) and information letters
- Drafts and analyzes revenue laws and comments on proposed legislation
- Analyses, recommends and drafts regulations
- Provides informal (written and oral) technical advice and information to tax professionals, taxpayers, employees and government officials
- Prepares publications to assist in educating the Department employees, taxpayer representatives and other agencies

## DOR ORGANIZATION CHART



# TAXPAYER SERVICE CENTERS

The South Carolina Department of Revenue is ready to assist you at seven locations around the state:

**Charleston Service Center**

1 South Park Circle  
Suite 202  
Charleston, SC 29407  
Phone: (843) 852-3600  
Fax: (843) 556-1780

**Columbia Main Office**

301 Gervais Street  
P.O. Box 125  
Columbia, SC 29214  
Phone: (803) 898-5000  
Fax: (803) 898-5822

**Columbia Market Pointe**

300B Outlet Pointe Boulevard  
P.O. Box 21587  
Columbia, SC 29210  
Phone: (803) 898-5200  
Fax: (803) 896-1129

**Florence Service Center**

1452 West Evans Street  
P.O. Box 5418  
Florence, SC 29502  
Phone: (843) 661-4850  
Fax: (843) 662-4876

**Greenville Service Center**

545 North Pleasantburg Dr.  
Edgefield Building, 3rd Floor  
Greenville, SC 29607  
Phone: (864) 241-1200  
Fax: (864) 232-5008

**Myrtle Beach Service Center**

1330 Howard Parkway  
Myrtle Beach, SC 29577  
Phone: (843) 839-2960  
Fax: (843) 839-2964

**Rock Hill Service Center**

454 South Anderson Road  
Business and Technology Center  
P.O. Box 12099  
Rock Hill, SC 29732  
Phone: (803) 324-7641  
Fax: (803) 324-8289

# ADDITIONAL DOR LOCATIONS

Other locations in South Carolina where you can meet with a DOR representative:

## **AIKEN**

1555 E. Richland Avenue  
Room 514  
Thursdays, 8:30 am - 12:00 pm  
(803) 649-9920

## **ANDERSON**

107 South Main Street  
Room 111  
Tuesdays, 8:30 am - 12:00 pm  
(864) 260-4347

## **BARNWELL**

Barnwell Co. Annex Building  
3rd Wednesday of each month, 9:00 am - 12:30 pm  
(803) 541-1031

## **BENNETTSVILLE**

SC Department of Motor Vehicles  
Highway 9 West  
2nd Thursday of each month, 9:30 am - 12:00 pm  
(843) 454-9272

## **CAMDEN**

Kershaw Co. Courthouse  
1121 Broad Street  
2nd Wednesday of each month, 9:00 am - 12:00 pm  
(803) 425-1500

## **CHESTER**

Chester Co. Government Complex  
1475 J.A. Cochran By-Pass  
2nd Thursday of each month, 9:00 am - 12:00 pm  
(803) 377-4177

## **DILLON**

Disaster Preparedness Agency  
205 West Howard Street  
2nd Wednesday of each month, 9:00 am - 12:00 pm  
(843) 774-1414

## **GAFFNEY**

Cherokee Co. Administration Building  
210 N. Limestone Street  
2nd Tuesday of each month, 9:00 am - 12:00 pm  
(864) 487-2766

## **GEORGETOWN**

County Courthouse/County Delegations Office  
715 Prince Street  
Mondays, 9:00 am - 12:00 pm

## **GREENWOOD**

233 Park Plaza  
Thursdays, 8:30 am - 12:30 pm  
(864) 943-1545

## **KINGSTREE**

County Courthouse, 2nd Floor  
2nd Wednesday of each month, 9:00 am - 12:00 pm

## **LANCASTER**

Clemson Ext. Service Building  
107 S. French Street  
Tuesdays, 9:00 am - 12:00 pm  
(803) 283-2169

## **LAURENS**

Laurens Co. Judicial & Services Complex  
100 Hillcrest Square  
2nd Tuesday of each month, 1:00 pm - 4:00 pm  
(864) 241-1200

## **MCCORMICK**

McCormick Co. Courthouse  
Tuesdays, 8:30 am - 1:00 pm  
(864) 465-2195 ext. 2931

## **ORANGEBURG**

Orangeburg Co. Annex Building  
Wednesdays, 8:30 am - 1:00 pm  
(803) 533-5885

## **SUMTER**

Dept. of Social Services Building  
105 North Magnolia Street  
(803) 773-5531 ext. 230 or ext. 221  
803-773-7812

## **UNION**

210 West Main Street  
2nd Tuesday of each month, 1:00 pm - 4:00 pm  
(864) 241-1200

## **WALHALLA**

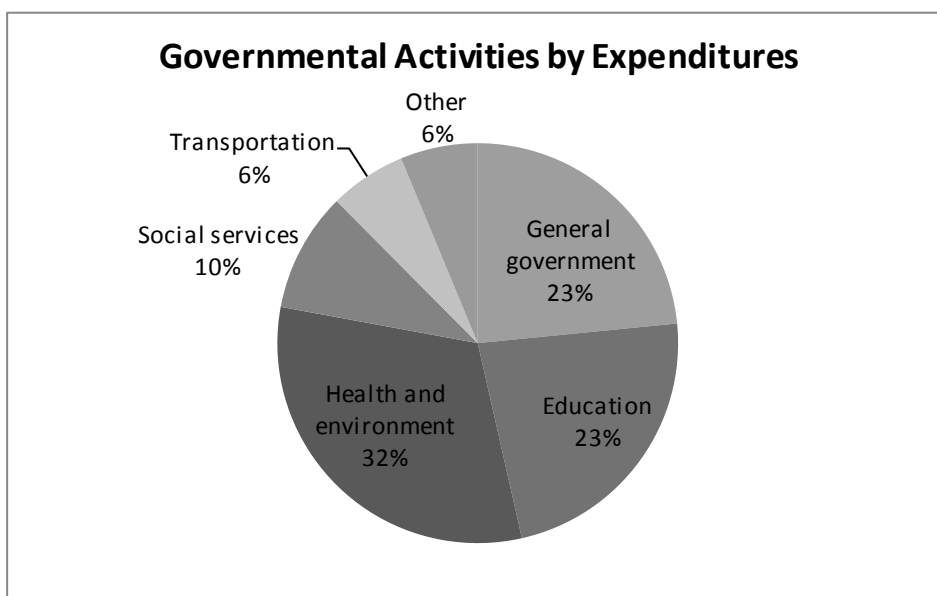
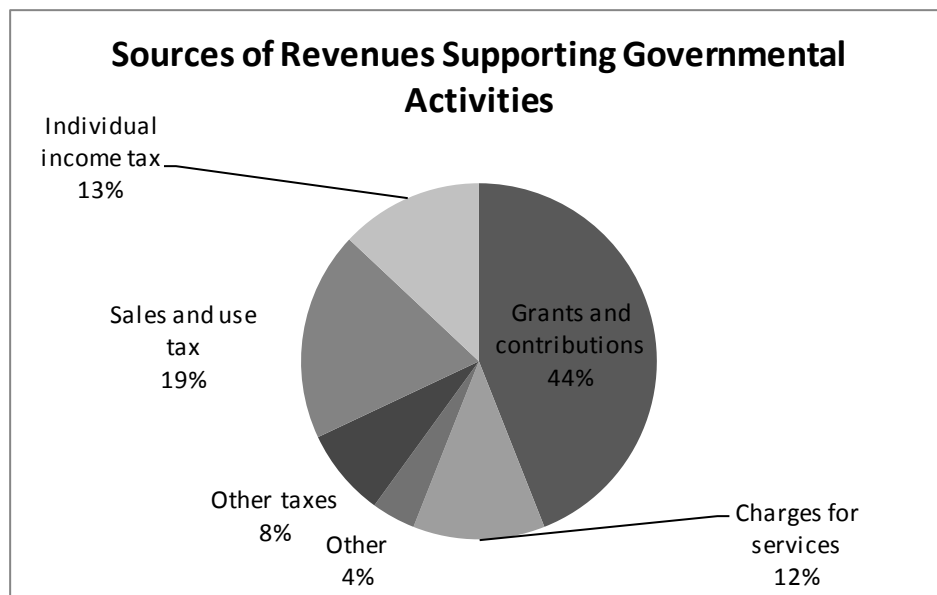
60 Short Street  
2nd Tuesday of each month, 8:30 am - 12:00 pm  
(864) 241-1200



# Revenue and Expenditure Data

## SOUTH CAROLINA GENERAL FUND REVENUES AND EXPENDITURES FY 2009 - 2010

According to the Comptroller General of the state of South Carolina, General Fund Budgeted Collections totaled: \$5,241,895,775 for fiscal year 2009-2010. The following charts depict the sources of General Fund Revenues and the activities by expenditures.



*Source: SC Comptroller General's FY 2009-2010 Comprehensive Annual Financial Report; FY ended June 30, 2010*

# FISCAL YEAR REVENUE COLLECTIONS BY TYPE

Revenue Source	FY 2008-09	FY 2009-10	Difference	Change
Sales and Use Tax	\$2,257,738,337.85	\$2,163,448,159.11	\$94,290,178.74-	-4.17%
Casual Excise Tax	17,059,578.14	17,622,202.22	562,624.08	3.29
Individual Income Tax	2,321,282,168.11	2,167,142,075.49	154,140,092.62-	-7.00
Corporate Income Tax	207,178,851.74	109,623,952.62	97,554,899.12-	-47.08
<b>Subtotal - General Fund Revenues</b>	<b>\$4,803,258,935.84</b>	<b>\$4,457,836,389.44</b>	<b>\$345,422,546.40-</b>	<b>-7.00%</b>
Admissions Tax	\$23,815,874.44	\$23,080,247.68	\$735,626.76-	-3.08%
Aircraft Tax	6,260,565.67	5,356,652.76	903,912.91-	-14.43
Alcoholic Liquors Tax	57,649,110.47	57,240,529.47	408,581.00-	-1.00
Bank Tax	8,493,851.47	15,672,134.14	7,178,282.67	84.51
Beer and Wine Tax	100,391,805.86	99,325,163.48	1,066,642.38-	-1.00
Bingo Tax	3,481,582.14	3,023,428.84	458,153.30-	-13.00
Business License Tax on Tobacco	30,330,491.18	32,015,998.74	1,685,507.56	5.55
Car/Heavy Equipment Rental	2,237,834.51	2,721,461.04	403,626.53	21.61
Coin Operated Devices Tax	2,134,238.40	1,723,124.39	411,114.01-	-19.26
Controlled Substance Tax	148.65	538.20-	686.85-	-462.05
Corporation License Tax	80,987,745.76	73,412,951.55	7,574,794.21-	-9.00
Deed Recording Fee	25,756,705.75	29,684,511.02	3,927,805.27	15.24
Electric Power Tax	27,664,576.09	28,219,032.11	554,456.02	2.00
Estate Tax	152,850.23	72,908.40	79,941.83-	-52.30
Private Carlines Tax	3,733,905.30	3,957,023.58	223,118.28	5.97
Retailers License Tax	795,741.68	799,486.42	3,744.74	0.47
Savings and Loan Tax	3,815,836.17	3,421,963.49	393,872.68-	-10.32
Wine Shippers License	110,751.76	21,200.00	89,551.76-	-80.85
<b>Subtotal - All Other Revenues</b>	<b>\$377,813,615.52</b>	<b>\$379,747,278.91</b>	<b>\$1,933,663.39</b>	<b>-1.00%</b>
<b>General Fund Revenues</b>	<b>\$5,181,072,551.36</b>	<b>\$4,837,583,668.35</b>	<b>\$343,488,883.01</b>	<b>-7.00%</b>

Revenue Source	FY 2008-09	FY 2009-10	Difference	Change
Accommodations Tax - Counties	\$41,847,564.69	\$39,794,989.49	\$2,052,575.20-	-4.9%
Admissions Tax - Counties	843,197.40	1,368,654.13	525,456.73	62.0
Admissions Tax - Wildlife Reserve	37,819.92	39,400.02	7,795.12	22.0
Admissions Tax - Commerce	1,331,980.88	1,368,654.13	36,673.25	3.0
Admissions Tax - SC Film Commission	6,435,117.00	6,175,897.48	259,219.52-	-4.0
Alcohol Beverage Licensing Local Gov.	4,012,360.00	4,408,921.32	96,561.32	10.0
Bing Tax - Division of Aging	1,548,000.00	1,248,000.00	300,000.00-	-19.0
Bingo Tax - PRT	840,958.00	783,084.00	57,874.00-	-7.0
Bingo Tax - Charities	31,188.66	62,526.03	31,337.37	100.0
Casual Excise Tax - Wildlife	55,588.22	140,597.27	85,009.05	152.9
Catawba Tribal Tax	125,270.54	827.86	124,442.68-	-99.3
Charleston Re-Dev. Authority	4,436,627.39	2,050,045.08	2,386,582.31-	-54.0
Commercial Nuclear Waste	14,475,660.00	30,045,984.00-	44,521,644.00-	-307.6
Documentary Hert. Land Tr/St. Hou	18,888,250.90	9,779,628.89	9,108,622.01-	-48.0
Dry Cleaning Facility Fees	1,264,323.51	1,440,093.72	175,770.21	13.9
Education Improvement Fund	570,541,543.49	548,785,461.25	21,756,082.24-	-3.8
Environmental Impact Fee DHEC	17,227,628.86	17,465,075.35	237,446.49	1.4
Estate Tax - Probate Judges	5,464.50	725.03	4,739.47-	-86.7
Forest Renewal Tax	755,589.79	767,584.06	11,994.27	1.6
Gasoline Highway Wildlife	514,748,461.94	521,687,704.46	6,939,242.52	1.0
Homestead Exemption Fund	522,575,626.00	502,690,474.14	19,885,151.86-	-3.8
Indigent Health Care	263,312,204.24	262,377,529.54	934,674.70-	-0.4
Local Option Sales Tax	542,405,146.95	615,588,632.57	73,183,485.62	13.0
Motor Carrier Property Tax	20,039,356.13	14,974,444.79	5,064,911.34-	-25.3
Petroleum Inspection Fee	8,589,512.12	8,686,015.85	96,503.73	1.1
Property Tax Relief - Corporate	42,067,028.00	54,561,124.00	2,494,096.00-	29.7
Property Tax Relief - Income	485,637,250.00	527,660,919.00	42,023,669.00-	8.7
Public Utility Assessments	10,684,967.08	10,466,449.93	218,517.15-	-2.0
Sales Tax Aviation Commerce	2,392,808.94	1,766,503.38	626,305.56-	-26.2
Solid Waste Excise Tax	8,386,293.81	8,613,709.96	227,416.15	2.7
911 Phone Surcharge	22,915,376.70	22,713,470.92	201,905.78-	-0.9
SLED Inspection Fees	2,921,812.28	2,646,603.26	275,209.02-	-9.4
State Rural Infrastructure	17,044,995.00	15,559,008.64	1,485,986.36-	-9.0
<b>Allocated Funds</b>	<b>\$3,148,424,972.94</b>	<b>\$3,175,626,771.55</b>	<b>\$27,201,576.61</b>	<b>1.0%</b>
<b>Total Revenue Collections</b>	<b>\$8,329,497,524.30</b>	<b>\$8,013,210,439.90</b>	<b>\$316,287,084.40-</b>	<b>-4.0%</b>

**Note:** All figures on report reflect totals on DOR's Taxpayer Accounting System and have not been reconciled to the Comptroller General's official year-end figures.

# Individual Income Tax Data

South Carolina's income tax follows the federal income tax laws. South Carolina generally accepts the adjustments, exemptions and most deductions allowed on your federal return. Your federal taxable income is the starting point in determining your state income tax liability.

You may be required to file a South Carolina income tax return if you earn income in South Carolina and are required to file a federal return. Even if you are not required to file a federal return and you have taxes withheld from your wages, you should file a state income tax return in order to obtain a refund.

For calendar year taxpayers, individual income tax returns are due on April 15 of each year. Taxpayers who file electronically may file and pay income taxes by May 1.

## Estimated Individual Income Tax Payments

Declaration of estimated tax is the method you use to pay tax on income that is not subject to withholding. It would include income from self-employment, interest or prizes. You may also have to pay estimated tax if enough tax is not being withheld from your salary, pension or other income. Generally, you should make estimated tax payments if your estimated tax liability will be \$100 or more.

If your estimated tax liability will exceed \$100, you must pay in at least 90% of the tax to be shown on your current income tax return or 100% of the tax shown on your last year's income tax return, whichever is less. The 100% rule is modified to be 110% of last year's tax liability for an individual with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year. Estimated tax payments are due April 15, June 15, September 15 and January 15 for calendar year taxpayers.

<b>Enacted:</b>	1927
<b>Statute:</b>	Title 12, Chapter 6
<b>Rate:</b>	3% to 7%
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$2,167,142,075.49

**Note:** The FY 09-10 collections represented in this section are the Actual Net Collection of Refunds for this tax type.

# STATE COMPARISON OF INDIVIDUAL INCOME TAXES

## CALENDAR YEAR 2009

State	Federal Deductibility	Tax Rates (%)	Number of Brackets	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents
Alabama (b, f, h)	Yes	2.0 - 5.0	3	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	None	n.a	n.a	n.a	n.a
Arizona (b)	No	2.59 - 4.54	5	\$4,677	\$9,354	\$2,100	\$2,100
Arkansas (d, e, h)	No	1.0 - 7.0	6	\$2,000	\$4,000	\$23 (t)	\$23 (t)
California (b, e, l)	No	1.0 - 10.3	7	\$3,637	\$7,274	\$98 (t)	\$98 (t)
Colorado	No	4.63	1	n.a	n.a	n.a	n.a
Connecticut (b, m)	No	3.0 - 6.5	3	n.a	n.a	\$13,000 (d)	\$0
Delaware (h)	No	2.2 - 6.95	6	\$3,250	\$6,500	\$110 (t)	\$110 (t)
Florida	No	None	None	n.a	n.a	n.a	n.a
Georgia (b)	No	1.0 - 6.0	6	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii (b)	No	1.4 - 11.0	12	\$2,000	\$4,000	\$1,040	\$1,040
Idaho (b, e)	No	1.6 - 7.8	8	\$5,700	\$11,400	\$3,650	\$3,650
Illinois	No	5.0	1	n.a	n.a	\$2,000	\$2,000
Indiana (h)	No	3.40	1	n.a	n.a	\$1,000	\$1,500
Iowa (e, f, h)	Yes	0.36 - 8.98	9	\$1,750	\$4,310	\$1,780	\$4,390
Kansas (b)	No	3.5 - 6.45	3	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky (h)	No	2.0 - 6.0	6	\$2,190	\$2,190	\$20	\$20
Louisiana (b, f)	Yes	2.0 - 6.0	3	n.a.	n.a.	\$ 4,500 (u)	\$1,000
Maine (b, e)	No	2.0 - 8.5	4	\$5,700	\$9,500	\$2,850	\$2,850
Maryland (b, h)	No	2.0 - 5.5	7	\$2,000 (v)	\$4,000 (v)	\$3,200	\$3,200
Massachusetts	No	5.3	1	n.a.	n.a.	\$4,400	\$1,000
Michigan (h)	No	4.35	1	n.a.	n.a.	\$3,600	\$3,600
Minnesota (b, e)	No	5.35 - 7.85	3	\$5,450 (w)	\$10,900 (w)	\$ 3,500 (w)	\$ 3,500 (w)
Mississippi	No	3.0 - 5.0	3	\$2,300	\$4,600	\$6,000	\$1,500
Missouri (f, h)	Yes (p)	1.5 - 6.0	10	\$5,700	\$11,400	\$2,100	\$1,200
Montana (e, f)	Yes (p)	1.0- 6.9	7	\$1,750	\$3,500	\$2,110 (q)	\$2,400 (q)
Nebraska (b)	No	2.56- 6.84	4	\$5,700	\$11,400	\$118	\$118
Nevada	No	None	None	n.a	n.a	n.a	n.a
New Hampshire (c)	No	5.0	1	\$2,400	\$4,800	n.a.	n.a.
New Jersey (b, h)	No	1.4 - 8.97	6	n.a.	n.a.	\$1,000	\$1,500
New Mexico (b)	No	1.7 - 4.9	4	\$5,700	\$11,400	\$3,650	\$3,650
New York (b, h, j)	No	4.0 - 8.97	7	\$7,500	\$15,000	n.a.	\$1,000
North Carolina (b, k)	No	6.0 - 7.75	3	\$3,000	\$6,000	(x)	(x)
North Dakota (b, e)	Yes	1.84 - 4.86	5	\$5,700	\$11,400	\$3,650	\$3,650
Ohio (h)	No	0.587 - 5.925	9	n.a	n.a	\$1,550	\$1,550
Oklahoma (b)	Yes	0.5 - 5.5	7	\$4,250	\$8,500	\$1,000	\$1,000
Oregon (b, e, f, h, l, n)	Yes (p)	5.0 - 11.0	5	\$1,965	\$3,995	\$176	\$176
Pennsylvania (h)	No	3.07	1	n.a	n.a	n.a	n.a
Rhode Island (b, e, g)	No	3.75 - 5.99	3	\$5,700	\$11,400	\$3,650	\$3,650
South Carolina (e)	No	0.0 - 7.0	6	\$5,700	\$11,400	\$3,650	\$3,650
South Dakota	No	None	None	n.a	n.a	n.a	n.a
Tennessee (c)	No	6.0	1	n.a	n.a	\$1,250	n.a
Texas	No	None	None	n.a	n.a	n.a	n.a
Utah	Yes	5.0	1	(r)	(r)	\$2,738	\$2,738
Vermont (b, e, o)	No	3.55 - 8.95	5	\$5,700	\$11,400	\$3,650	\$3,650
Virginia	No	2.0 - 5.75	4	\$3,000	\$6,000	\$930	\$930
Washington	No	None	None	n.a	n.a	n.a	n.a
West Virginia	No	3.0 - 6.5	5	n.a	n.a	\$2,000	\$2,000
Wisconsin (b, e)	No	4.6 - 7.75	5	\$9,440 (s)	\$17,010 (s)	\$700	\$700
Wyoming	No	None	None	n.a	n.a	n.a	n.a
D.C.	No	4.0 - 8.5	3	\$2,000	\$4,000	\$1,675	\$1,675

Source: Tax Foundation 2010

# STATE COMPARISON OF INDIVIDUAL INCOME TAXES

AS OF FEBRUARY 1, 2010

## Footnotes:

- (a) Applies to single taxpayers and married people filing separately. Some states increase bracket widths for joint filers. See note (b).
- (b) Some states effectively double bracket width for married couples filing jointly (AL, AZ, CT, HI, ID, KS, LA ME, NE, OR). NY doubles all except the top two brackets; the \$200K bracket is increased to \$300K. CA doubles all bracket widths except the \$1,000,000 bracket. Some states increase, but don't double, all or some bracket widths for joint filers (GA, MN, NM, NC, ND, OK, RI, VT, WI). MD decreases some of its bracket widths and increases others. NJ adds a 2.45% rate and doubles some bracket widths.
- (c) Applies to interest and dividend income only.
- (d) Rates apply to regular tax table. A special tax table is available for low income taxpayers which reduces their tax payments.
- (e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. California, Iowa, Wisconsin brackets apply to tax year 2009. All other brackets listed are for tax year 2010.
- (f) These states allow some of all federal income tax paid to be deducted from state taxable income.
- (g) Residents may choose between this rate schedule for a flat tax with no exemptions or deductions, levied at a rate of 6% in 2010 and 5.5% in 2011 and beyond.
- (h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is 0.19% in AL; 0.06% in AR; 0.16% in DE; 1.16% in IN; 0.3% in IO; 0.76% in KY; 2.98% in MD; 0.44% in MI; 0.12% in MO; 0.09% in NJ; 1.7% in NY; 1.82% in OH; 0.36% in OR; 1.25% in PA (weighted local rates are from Tax Foundation Background Paper, No. 58, "2009 State Business Tax Climate Index").
- (j) New York added two income tax brackets (7.85% and 8.9%), retroactive to January 1, 2009. the new rates will be in effect for three years.
- (k) NC added a tax surcharge of 2% on those with incomes over \$60,000 and 3% on those with incomes over \$150,000, retroactive to January 1, 2009 and expiring December 31, 2009.
- (l) CA added 0.25% to each income tax bracket, retroactive to January 1, 2009 and expiring December 31, 2010.
- (m) CT added a new top bracket of 6.5% on income over \$500,000, retroactive to January 1, 2009.
- (n) OR approved the addition of tow new brackets retroactive to January 1, 2009 and expiring December 31, 2011: 10.8% on income over \$125,000 and 11% on income over \$250,000. after 2011, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.
- (o) VT reduced income taxes slightly across the board, retroactively to January 1, 2009. the top rate dropped from 9.5% to 9.4%. They were lowered again across the board on January 1, 2010; the top rate fell to 8.95%.
- (p) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in MI and MT, and to \$5,600 in OR.
- (q) Personal exemption is \$3,600 for two dependents, \$4,800 for three or more.
- (r) The standard deductions is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above \$12,000 of AGI (\$24,000 for married couples). For 2008 the federal standard deduction is \$5,700 for single filers and \$11,400 for joint filers.
- (s) Standard deduction phases out to zero at \$92,500 for single, \$105, 105 for joint.
- (t) Tax credit
- (u) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (v) The standard deduction is 15% of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers are dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of households filers and qualifying widowers earning more than \$26,667.
- (w) Deduction or exemption tied to federal tax system. Federal deductions and exemption are indexed for inflation.
- (x) Federal taxable income (AGI less al deductions and exemptions) is the starting point for determining NC taxable income. Filers must make an adjustment on the NC return for the difference in the NC and federal personal exemption. For tax year 2008 single filers with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,000 to their taxable income. If the filer's income is over the applicable threshold \$1,500 must be added to their taxable income.

*Source: Tax Foundation 2010*

# INDIVIDUAL INCOME TAX RETURNS BY COUNTY

## CALENDAR YEAR 2009

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,588	21,171	\$155,709,609	\$8,395,354
Aiken	63,502	135,873	\$1,647,607,415	\$82,231,234
Allendale	3,282	7,274	\$39,844,788	\$2,101,637
Anderson	70,369	153,625	\$1,472,681,476	\$84,673,203
Bamberg	5,232	11,396	\$79,855,286	\$4,530,564
Barnwell	8,200	18,001	\$151,815,646	\$8,271,747
Beaufort	63,159	133,205	\$1,723,608,202	\$99,830,388
Berkeley	64,022	135,739	\$1,463,196,322	\$82,633,693
Calhoun	4,806	10,090	\$95,484,318	\$5,609,387
Charleston	156,257	304,119	\$4,666,550,338	\$286,249,874
Cherokee	19,952	44,214	\$342,361,240	\$17,289,427
Chester	12,492	27,023	\$202,639,766	\$9,698,231
Chesterfield	16,144	35,407	\$246,756,801	\$11,516,243
Clarendon	11,939	25,526	\$160,269,757	\$8,761,031
Colleton	15,520	33,560	\$232,426,093	\$12,718,946
Darlington	25,897	55,952	\$497,784,854	\$28,080,754
Dillon	12,006	26,866	\$152,427,575	\$7,800,754
Dorchester	51,789	112,101	\$1,247,918,197	\$72,087,760
Edgefield	7,474	16,404	\$158,579,837	\$7,292,258
Fairfield	9,210	18,976	\$148,685,309	\$7,846,803
Florence	55,643	119,079	\$1,284,548,853	\$76,364,364
Georgetown	24,814	52,051	\$579,366,772	\$34,398,696
Greenville	188,875	410,524	\$5,422,091,049	\$325,698,239
Greenwood	27,426	60,713	\$552,155,017	\$31,857,036
Hampton	7,608	16,773	\$121,840,268	\$6,725,784
Horry	117,275	233,588	\$2,057,657,482	\$116,774,927
Jasper	7,049	15,720	\$99,450,601	\$4,583,068
Kershaw	25,341	54,505	\$547,465,760	\$31,136,533
Lancaster	27,284	60,214	\$564,041,754	\$22,841,007
Laurens	23,981	52,239	\$392,403,662	\$21,462,808
Lee	6,199	13,332	\$82,386,648	\$4,530,150
Lexington	106,598	225,934	\$2,863,644,025	\$169,569,695
McCormick	4,046	8,170	\$59,928,160	\$2,684,997
Marion	12,680	26,932	\$155,036,902	\$8,248,917
Marlboro	10,071	21,627	\$122,504,356	\$5,551,184
Newberry	15,874	35,494	\$282,134,344	\$15,825,645
Oconee	29,209	62,480	\$669,236,339	\$37,143,859
Orangeburg	35,791	74,778	\$549,325,630	\$30,583,558
Pickens	44,111	94,652	\$1,002,397,242	\$57,422,306
Richland	153,204	306,214	\$4,320,054,348	\$263,572,779
Saluda	7,113	17,137	\$109,800,119	\$5,780,509
Spartanburg	111,702	245,318	\$2,556,401,780	\$148,148,036
Sumter	39,382	85,242	\$682,117,733	\$38,553,838
Union	10,975	23,312	\$165,557,887	\$8,611,075
Williamsburg	12,370	26,534	\$151,896,661	\$8,161,134
York	90,196	199,787	\$2,633,825,998	\$95,635,577
Out of Country	2,045	3,174	\$57,568,491	\$3,731,202
Out of State	207,305	463,084	\$3,465,612,692	\$204,737,067
Unknown	596	1,349	\$20,973,085	\$1,954,429
<b>Total</b>	<b>2,035,603</b>	<b>4,336,478</b>	<b>\$46,457,626,487</b>	<b>\$2,629,907,707</b>

# INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

## CALENDAR YEAR 2009

Tax Liability	Number of Returns	Percent of Total	State Income Tax Liability	Percent of Total
\$0.00	889,889	43.71%	\$(7,865,572)	.29%
\$0.01-\$25	38,368	1.88	453,590	0.01
\$26-\$50	35,713	1.75	1,323,978	0.05
\$51-\$75	31,269	1.53	1,933,525	0.07
\$76-\$100	26,242	1.28	2,249,937	0.08
\$101-\$125	23,467	1.15	2,625,103	0.10
\$126-\$150	22,153	1.08	3,049,267	0.11
\$151-\$200	39,834	1.95	6,961,158	0.26
\$201-\$250	32,433	1.59	7,300,984	0.27
\$251-\$300	30,464	1.49	8,381,074	0.31
\$301-\$400	49,434	2.42	17,143,499	0.65
\$401-\$500	44,758	2.19	20,037,392	0.76
\$501-\$600	36,025	1.76	19,777,487	0.75
\$601-\$700	33,840	1.66	21,904,439	0.83
\$701-\$800	33,870	1.66	25,352,949	0.96
\$801-\$900	30,278	1.48	25,727,006	0.98
\$901-\$1,000	28,888	1.41	27,398,027	1.04
\$1,001-\$1,250	67,600	3.32	75,788,055	2.89
\$1,251-\$1,500	58,846	2.89	80,769,614	3.08
\$1,501-\$2,000	95,564	4.69	166,202,354	6.33
\$2,001-\$2,500	75,333	3.70	168,690,115	6.43
\$2,501-\$3,000	58,424	2.87	160,141,676	6.10
\$3,001-\$4,000	83,623	4.10	289,593,946	11.04
\$4,001-\$5,000	53,296	2.61	237,701,670	9.06
\$5,001-\$7,500	62,487	3.06	376,709,029	14.36
\$7,501-\$9,999	22,902	1.12	196,379,028	7.48
OVER \$10,000	30,603	1.50	686,312,805	26.17
<b>Total</b>	<b>2,035,603</b>	<b>100%</b>	<b>\$2,622,042,135</b>	<b>100%</b>



# INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

## CALENDAR YEAR 2009

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits (as claimed)	State Tax Liability (tax credits)	State Tax Liability (as allowed)
\$0	706,047	1,523,526	\$49,622,273-	\$32,263,941	\$6,166,767	\$26,097,174	\$30,236,808
\$1-\$1,000	65,292	122,300	30,304,858	569,810	441,179	128,631	538,613
\$1,001-\$2,000	52,295	97,439	77,963,190	783,011	482,470	300,541	726,578
\$2,001-\$3,000	47,417	89,068	118,082,941	782,696	499,061	283,635	748,737
\$3,001-\$4,000	42,922	81,299	149,915,332	1,706,018	544,422	1,151,596	1,560,905
\$4,001-\$5,000	40,328	76,469	181,174,934	2,717,147	569,169	2,147,978	2,448,034
\$5,001-\$6,000	38,243	72,636	210,105,209	3,872,746	620,875	3,251,871	3,488,956
\$6,001-\$7,000	36,284	69,441	235,607,402	5,277,605	744,898	4,532,707	4,724,245
\$7,001-\$8,000	34,322	65,816	257,420,921	6,322,676	728,553	5,604,123	5,722,493
\$8,001-\$9,000	33,306	63,242	282,956,320	7,949,733	769,685	7,180,048	7,258,369
\$9,001-\$10,000	32,176	61,955	305,489,987	8,989,218	844,415	8,144,803	8,196,838
\$10,001-\$11,000	30,803	58,837	323,327,719	11,128,600	917,065	10,211,535	10,254,987
\$11,001-\$12,001	29,081	55,492	334,327,253	11,305,076	908,846	10,396,230	10,421,850
\$12,001-\$13,000	27,641	53,246	345,348,439	12,382,692	972,051	11,410,641	11,430,843
\$13,001-\$14,000	26,552	51,062	358,348,899	13,479,975	1,004,099	12,475,876	12,490,501
\$14,001-\$15,000	25,588	48,814	370,849,799	14,684,537	1,019,030	13,665,507	13,676,472
\$15,001-\$20,000	113,407	216,980	1,975,247,818	88,949,432	5,910,406	83,039,025	83,089,667
\$20,001-\$25,000	95,163	184,143	2,133,582,369	107,973,470	7,005,063	100,968,407	101,014,619
\$25,001-\$35,000	144,668	297,602	4,297,235,951	238,562,930	16,707,214	221,855,716	221,949,936
\$35,001-\$50,000	143,961	329,854	6,032,574,416	362,476,218	28,205,345	334,270,873	334,489,801
\$50,001-\$75,000	133,118	339,956	8,121,124,657	515,974,115	43,069,139	472,904,976	473,139,986

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits (as claimed)	State Tax Liability (tax credits)	State Tax Liability (as allowed)
\$75,001-\$100,000	61,654	166,644	\$5,297,269,851	\$349,367,306	\$29,419,910	\$319,947,396	\$320,080,129
\$100,001-\$150,000	44,482	122,697	5,322,058,626	363,464,084	31,049,717	332,414,367	332,516,288
\$150,001-\$200,000	13,710	38,323	2,344,096,778	165,025,171	13,037,241	151,987,930	152,013,503
\$200,001-\$350,000	11,151	32,126	2,848,062,198	207,235,880	16,293,793	190,942,087	190,956,672
\$350,001-\$500,000	2,969	8,788	1,221,418,176	90,172,377	7,508,764	82,663,613	82,664,681
\$500,001-\$750,000	1,684	5,026	1,006,066,289	75,100,823	5,990,972	69,109,851	69,112,093
Over- \$750,000	1,339	3,697	2,327,288,428	168,640,953	23,685,955	144,954,998	144,955,103
<b>Total</b>	<b>2,035,603</b>	<b>4,336,478</b>	<b>\$46,457,626,487</b>	<b>\$2,867,168,240</b>	<b>\$245,126,104</b>	<b>\$2,622,042,135</b>	<b>\$2,629,907,707</b>

*Note: Credits are nonrefundable*

# INDIVIDUAL INCOME TAX RETURN STATISTICS

## CALENDAR YEAR 2009

All Returns Processed:			
Filing Status	Long Form	Short / Long Form Amended	Total
Single	781,371	5,467	786,838
Head of Household	382,243	4,370	386,613
Married, Filing Jointly	797,509	9,385	806,894
Married, Filing Separately	53,413	501	53,914
Widow/Widower	1,326	18	1,344
<b>Total</b>	<b>2,015,862</b>	<b>19,741</b>	<b>2,035,603</b>
Refund Returns:			
Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Long Form	1,448,566	\$1,236,896,765.95	\$853.88
Short/Long Form Amended	9,215	\$3,457,159.33	\$375.17
<b>Total</b>	<b>1,457,781</b>	<b>\$1,240,353,925.28</b>	<b>\$850.85</b>

*Note: Before Debt Offset*

# INDIVIDUAL INCOME TAX CONTRIBUTIONS

## CALENDAR YEAR 2009

Type of Contribution	Number of Returns	Amount
Children's Trust	3,767	\$48,002
Conservation Bank	1,346	14,363
Dare Fund	0	0
Eldercare Trust	2,352	25,205
Financial Literacy	941	6,091
First Steps	1,611	15,635
Gift of Life Trust	1,276	11,065
Heritage	937	8,215
Litter	1,400	9,709
Military Relief	3,180	48,372
Public Ed	2,845	42,818
SCLEA	1,777	20,544
State Parks	3,804	43,905
Veterans Trust	2,708	34,124
Wildlife	4,632	52,868
<b>Total Contributions</b>	<b>32,576</b>	<b>\$380,916</b>
<b>Use Tax Collections Reported on SC 1040</b>	<b>12,167</b>	<b>\$956,063</b>

# INDIVIDUAL INCOME TAX CREDITS

CALENDAR YEAR 2009

Credit Claimed	Total Number of Credits	Total Amount of Credits
Additional Family Indep.	8	\$7,154
Alternative Motor	246	225,937
Apprenticeship Credit	27	128,020
Base Closure Credit	-	-
Biodiesel Motor Fuel	6	39,119
Cellulosic Ethanol	8	4,174
Certified Hist Resid. Stru.	42	408,141
Certified Hist Structure	16	188,002
Child Care	114,554	19,808,966
Commercials Credit	1	1,500
Community Development	28	25,877
Drip-Trickle Irrigation	107	90,668
Economic Impact Zone	108	663,518
Employer Child Care Credit	22	33,958
Excess Insurance Prm.	1,261	1,267,802
Family Independence Pmnt.	26	36,350
Health Insurance	34	57,767
Hydrogen Infrastructure	1	63
Industry Partner	125	3,422,718
Minority Contract Bus. Cr.	19	165,872
Monthly Business	16	62,044
Motion Picture	2	11,560
Motion Picture Project	-	-
New Jobs Credit	394	7,838,827
Non-Resident	75,951	160,704,026
Nursing Home	185	49,227
Palmetto Capital Seed Credit	-	-
Plug-In Hybrid Vehicle	20	35,716
Port Cargo Credit - TC 30	1	250
Premarital Prep - TC32	67	6,556
Prior-Yr Carryover	274	6,698,669
Qualified Conservation	296	8,456,340
Qualified Retirement Plan	134	208,253
Quality Forum - TC28	2	528
Retail Facilities - TC31	9	67,515
Renewable Fuel Facilities	8	13,414
Research Expenses Credit	100	489,617
Residential Retrofit	155	168,364
"S" Corp. Banks Shareholders	92	82,687
Scenic River Tax Credit	-	-
Small Business - TC-4SB	64	306,939
Solar Energy - TC38	182	368,446
Sprinkler System Credit	5	2,275
Textiles Rehabilitation	17	461,463
Two Wage Earner	366,473	46,692,823
Tuition	6,784	4,465,206
Venison for Charity	45	11,553
Venture Capital - TC26	-	-
Water Resource Credit	35	49,558
<b>Total</b>	<b>567,950</b>	<b>\$263,827,462</b>

# DEBT SETOFF COLLECTIONS

## CALENDAR YEAR 2010

Agency	Number of Returns	Amount
Aiken Center for Alcohol & Drug	55	\$11,803
Aiken Technical College	372	86,693
Anderson-Oconee Behavioral	63	9,139
Beech Island Water District	13	834
Behavioral Health Services	94	17,034
Charleston Memorial Hospital	798	201,973
Charleston Southern University	96	48,842
The Citadel -Student Accounts	44	23,968
The Citadel - Perkins Loans	19	7,386
City of Columbia	1,465	218,201
Claflin University	257	122,493
Clemson University - Student Loans	126	45,799
Clemson University - Perkins Loans	33	15,502
Coker College	23	9,801
Coastal Carolina University	55	26,026
College of Charleston - Student	289	131,724
Columbia College	37	17,077
Converse College	6	2,316
Cornerstone Alcohol & Drug	23	2,756
County of Lexington	41	28,060
Ernest E Kennedy Center	164	34,010
Erskine College	12	5,220
Florence County Treasurer	475	99,187
Florence-Darlington Technical College-Perkins	21	11,719
Florence-Darlington Technical College-Student	925	262,664
Forrest Junior College	107	44,225
Francis Marion University	119	48,435
Georgetown County School District	40	5,905
Greenville County School	1	19
Greenville Technical College	139	21,374
Hilton Head #1 PSD	1	314
Horry-Georgetown Technical College	676	153,775
Housing Authority #3	64	14,002
Housing Authority of Aiken	4	453
Housing Authority of Anderson	48	11,460
Housing Authority of Charleston	213	46,883
Housing Authority of Cheraw	26	\$6,728
Housing Authority of Columbia	102	25,180

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
Housing Authority of Florence	70	14,620
Housing Authority of Fort Mill	10	2,370
Housing Authority of Greenwood	28	6,239
Housing Authority of Hartsville	15	2,916
Housing Authority of Marion	36	7,724
Housing Authority of Marlboro	5	1,723
Housing Authority of McColl	4	1,248
Housing Authority of Mullins	8	1,908
Housing Authority of N Charleston	115	35,771
Housing Authority of Woodruff	12	2,082
Housing Authority of York	17	5,967
Internal Revenue Service Center	10,882	5,894,278
Lancaster County Natural Gas Authority	105	16,439
Lander University	119	54,823
Lexington School District One	38	3,647
Limestone College	16	11,492
Medical University of SC	30	28,450
MUSC Medical Center - Hospital	10,344	3,788,524
Municipal Association of SC	19,340	4,099,145
New Life Center	37	6,795
Northeastern Technical College	125	26,958
Orangeburg-Calhoun Technical College	349	95,733
Piedmont Technical College	935	229,894
Presbyterian College	10	6,407
Saluda County Ambulance Service	44	11,997
Santee Cooper Authority	1,657	266,810
SC Association of Counties	144,280	55,702,358
SC Budget & Control Board - Retirement System	22	15,608
SC Comm for the Blind	4	2,792
SC Dept of Corrections	40	11,298
SC Dept of Disabilities and Special Needs	6	776
SC Dept of Juvenile Justice	11	3,280
SC Dept of Mental Health	2,064	679,633
SC Dept Motor Vehicles	1,543	281,841
SC Dept of Probation, Parole, and Pardon	690	112,558
SC Dept of Revenue	44,851	18,380,437
SC Dept of Revenue - GEAR	22,693	\$7,516,392
SC Dept of Social Services - Child Support	9,716	4,062,071
SC Dept of Social Services - Food Stamps	932	197,742
SC Dept of Transportation	545	85,331
SC Employment Security Commission	7,488	2,252,652
SC Employment Security Commission - Insurance	27	15,150

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
SC Forestry Commission	7	2,321
SC State Education Assistance Authority	3,324	1,875,914
SC State Ethics Commission	18	2,032
SC State University	780	328,911
Sherman College of Straight Chiropractic	12	5,716
Shoreline Behavioral Health	58	7,971
South University	56	27,301
Southern Wesleyan University	10	5,174
Spartanburg Community College	679	192,057
Spartanburg Methodist College	26	10,631
Spartanburg Hospital for Restorative Care	3	2,311
Spartanburg Reg Medical Ctr/Emergency Physicians	2,877	523,707
Spartanburg Reg Medical Ctr/Physicians Billing	5,643	1,003,984
Spartanburg Regional Medical Center	13,184	5,065,210
Technical College of the Lowcountry	129	44,381
Tri-County Technical College	111	13,704
Trident Technical College	77	26,950
University of South Carolina	195	104,542
Williamsburg Technical College	99	25,686
Winthrop University	268	101,166
York Technical College	490	136,985
<b>Total</b>	<b>314,355</b>	<b>\$115,269,562</b>



# JOB DEVELOPMENT AND RETRAINING CREDITS

Employers who create at least 10 jobs and make capital investments in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement.

Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. DOR administers the credit applications.

<b>Enacted:</b>	1995
<b>Statute:</b>	Title 12, Chapter 10
<b>Rate:</b>	2% to 5% of Withholding
<b>Distribution:</b>	Credit to Qualified Taxpayers
<b>FY 09-10 Collections:</b>	\$72,474,851

<b>Withholding Period Ending</b>	<b>Job Development Credits</b>	<b>Job Retraining Credits</b>	<b>Total Credits Claimed</b>
<b>09/09</b>	\$32,210,149	\$1,165,921	\$33,376,070
<b>12/09</b>	\$511,918	—	\$511,918
<b>03/10</b>	\$16,996,520	\$506,436	\$17,502,956
<b>06/10</b>	\$20,560,882	\$523,025	\$21,083,907
<b>Total</b>	<b>\$70,279,469</b>	<b>\$2,195,382</b>	<b>\$72,474,851</b>

# Corporate Income Tax Data

The tax rate on South Carolina net corporate income is 5%. The starting point in determining South Carolina taxable income is the corporation's federal taxable income. State taxable income is federal taxable income with certain South Carolina modifications. Multi-state corporations determine South Carolina taxable income by applying an apportionment ratio to modified federal taxable income.

Corporations manufacturing or dealing with tangible personal property use a four factor apportionment ratio of property, payroll and sales counted twice. Other use a single factor apportionment ratio. Real estate gains (losses) and dividend income are allocated to the state of situs or state of domicile, respectively. Return due dates are the same as federal. Estimated tax payment amounts and due dates are determined using federal rules.

<b>Enacted:</b>	1927
<b>Statute:</b>	12-6-530
<b>Rate:</b>	5%
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$109,623,952.62

## CORPORATE LICENSE FEE

Corporations and other entities taxed for income tax purposes as a corporation are subject to an annual license tax of .001 times their capital stock and paid-in-surplus plus \$15. Multi-state corporations multiply their capital stock and paid-in-capital by the income tax apportionment ratio to arrive at the license tax base subject to the tax.

The license tax is payable by the original due date for filing the income tax return and is paid along with the return or the request for an extension for filing the income tax return. The initial license tax is \$25 and is paid at the time of incorporation or at the time of qualification by an out-of-state corporation with the South Carolina Secretary of State.

<b>Enacted:</b>	1927
<b>Statute:</b>	12-20-10 to 12-20-175
<b>Rate:</b>	\$1 per \$1,000 in capital stock and paid in surplus plus \$15 minimum \$25 annual license fee
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$73,412,951.55

# STATE CORPORATE INCOME TAX RATES

CALENDAR YEAR 2009

State	Tax Rates (%) and Brackets (\$)
Alabama	6.5; 0
Alaska	1.0 - 9.4; 0 - 90K
Arizona	6.968; 0
Arkansas	1.0 - 6.5; \$0 - 100K
California	8.84; 0
Colorado	4.63; 0
Connecticut	7.5; 0
Delaware	8.7; 0
Florida	5.5; 0
Georgia	6.0; 0
Hawaii	4.4 - 6.4; 0 - 100K
Idaho	7.6; 0
Illinois	7.3; 0
Indiana	8.5; 0
Iowa	6.0 - 12.0; 0 - 250K
Kansas	4.0 - 7.05; 0 - 50K
Kentucky	4.0 - 6.0; 0 - 100K
Louisiana	4.0 - 8.0; 0 - 200K
Maine	3.5 - 8.93; 0 - 250K
Maryland	8.25; 0
Massachusetts	8.8; 0
Michigan	4.95; 0
Minnesota	9.8; 0
Mississippi	3.0 - 5.0; 0 - 10K
Missouri	6.25; 0
Montana	6.75; 0
Nebraska	5.58 - 7.81; 0 - 100K
Nevada	None
New Hampshire	8.5; 0
New Jersey	9.0; 100K
New Mexico	4.8 - 7.6; 0 - 1 million
New York	7.1; 0
North Carolina	6.9; 0
North Dakota	2.1 - 6.4; 0 - 50K
Ohio	0.26; 0
Oklahoma	6.0; 0
Oregon	6.6 - 7.9; 0 - 250K
Pennsylvania	9.99; 0
Rhode Island	9.0; 0
South Carolina	5.0; 0
South Dakota	None
Tennessee	6.5; 0
Texas	None
Utah	5.0; 0
Vermont	6.0 - 8.5; 0 - 25K
Virginia	6.0; 0
Washington	None
West Virginia	8.5; 0
Wisconsin	7.9; 0
Wyoming	None
District of Columbia	9.975; 0

## Notes:

(a) In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax.

(b) There is an additional surcharge equal to the lesser of 21.99% of tax liability or \$6,000,000 and an .8% gross receipts tax.

(c) Businesses with entire net income greater than \$100K pay 9% on all taxable income, companies with entire net income greater than \$50K and less than or equal to \$100K pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50K pay 6.5% on all taxable income.

(d) A tax on gross receipts, the commercial activity tax (CAT), was phased in from 2005 to 2009 while the corporate franchise tax (CFT, Ohio's corporate net income tax) was phased out. Beginning April 1, 2009, the CAT rate was fully phased in at 0.26%. For tax year 2009, companies owe 20% of CFT liability. For tax year 2010 and thereafter, the CFT is fully phased out.

(e) The top income tax rate (7.9% on income over \$250,000) applies to tax years beginning on or after January 1, 2009, and before January 1, 2011.

**Source:** Tax Foundation 2010

# CORPORATE INCOME TAX CREDITS

Credit Claimed		Number of Returns	Amount
TC	Column A Carry Over From Previous Year	241	\$611,671,618
TC 2	Socio/Econ Disadvantage Small Business	<5	52,292
TC 3	Water Resources	<5	1,315
TC 4	New Jobs Credit	87	33,686,430
TC 6	Infrastructure	10	2,289,535
TC 8	Corporate Headquarter	<5	422,647
TC 11	Economic Impact Zone	57	19,431,022
TC 12	Family Independence Payments	8	34,630
TC 12A	Add. AFDC	<5	3,150
TC 16	Corporate Tax Moratorium 12-6-3365	<5	1,901,473
TC 17	Recycling Property Tax	<5	12,287,073
TC 18	Research Expenses	70	12,542,598
TC 19	Qualified Conservation Contribution	<5	3,122,000
TC 21	Certified Historic Structure	<5	346,062
TC 23	Textile Rehabilitation Credit	<5	104,339
TC 30	Tax Credit for Increased Port Cargo Volume	9	4,297,817
TC 34	Corporate Tax Moratorium 12-6-3367	<5	800,943
TC 37	Toxicity Testing Credit	<5	427,961
TC 38	Solar Energy Credit	<5	15,438
TC 45	Apprenticeship Credit	<5	15,000
**	Health Insurance Pool Credit	<5	501,249
***	Unidentified Taken	35	18,452,653
<b>Total</b>		<b>517</b>	<b>\$722,407,245</b>
Expired Credits		7	\$1,353,395
Total Carryforwards		229	\$721,053,850

*\*\*There is no form for this credit*

*\*\*\*Previously these were not broken out*

**Note:** Figures are based on unaudited returns; number of returns and amounts are for income tax returns processed during FY 09-10 regardless of the taxable year; income tax credits for pass-through entities are included in the individual income tax credits

Total credit carry forwards are for current returns that have claimed a credit in FY 09-10

# Sales and Use Tax Data

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina on which no sales tax has been paid. The statewide sales and use tax rate is 6%. Counties may impose an additional 1% local option sales and use tax and other 1% special local taxes if voters in that county approve the tax. Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

## Sales Tax

The sales tax also applies to the fair market value of tangible personal property previously purchased by the retailer at wholesale (for resale) but used by the retailer or any other person withdrawing tangible personal property to be used and consumed by them. In addition to applying to items one normally thinks of as tangible personal property - furniture, appliances, clothing - the sales and use tax also applies to communications like local telephone services, satellite programming services, faxing services and paging services, as well as laundry and dry-cleaning services, accommodations and electricity.

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircraft, motorcycles, trailers or semi-trailers pulled by a truck trailer, horse trailer, recreational vehicles and certain self-propelled light construction equipment. The \$300 maximum tax also applies to the sale of musical instruments and office equipment sold to religious organizations.

## Use Tax

Anyone who buys tangible personal property from out of state and brings it into South Carolina is responsible for paying a use tax at the rate of 6% plus any applicable local taxes on the sales price. Businesses that make non-taxed purchases out of state, report and pay the use tax on their monthly sales and use tax return, Form ST-3. Individuals that make non-taxed purchases out of state should report and pay the use tax on their Individual Income Tax Return, SC 1040, or the UT-3 form. If the amount of the sales or use tax paid in the other state is less than the amount of use tax imposed, the purchaser will pay the difference. The same rules for sales tax also apply to the use tax.

<b>Enacted:</b>	1951
<b>Statute:</b>	Title 12, Chapter 36
<b>Rate:</b>	6% plus local taxes
<b>Distribution of Statewide 6% Tax:</b>	80% Education Finance Act; 20% Education Improvement Act
<b>FY 09-10 Collections:</b>	\$2,163,448,159.11

# SALES AND USE TAX ACCOUNTS

Sales Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	100,545
New Accounts (07/01 Thru 06/30)	16,444
Accounts Closed (07/01 Thru 06/30)	7,880
<b>Total Active Accounts on June 30 - End of Fiscal Year</b>	<b>109,109</b>
Use Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	10,519
New Accounts (07/01 Thru 06/30)	680
Accounts Closed (07/01 Thru 06/30)	310
<b>Total Active Accounts on June 30 - End of Fiscal Year</b>	<b>10,889</b>

## \$3,000 MAXIMUM TAXPAYER DISCOUNT

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	42,214	\$971,086
\$101-\$500	16,559	\$4,030,669
\$501-\$1000	5,578	\$3,935,560
\$1001-\$1500	2,305	\$2,811,494
\$1501-\$2000	1,278	\$2,213,395
\$2001-\$2500	846	\$1,893,253
\$2501-\$3000	1,458	\$4,197,576
Over \$3001	1,597	\$5,067,387
<b>Total</b>	<b>71,983</b>	<b>\$25,120,420</b>

**Note:** Taxpayers that file and pay electronically have a maximum discount of \$3,100

# \$10,000 MAXIMUM TAXPAYER DISCOUNT

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	3	\$233
\$1001-\$1500	1	\$1,381
\$1501-\$2000	1	\$1,568
\$2001-\$2500	-	-
\$2501-\$3000	-	-
\$3001-\$4000	1	\$3,100
\$4001-\$4500	-	-
\$4501-\$5000	-	-
\$5001-\$5500	-	-
\$5501-\$6000	-	-
\$6001-\$6500	-	-
\$6501-\$7000	-	-
\$7001-\$7500	-	-
\$7501-\$8000	-	-
\$8001-\$8500	-	-
\$8501-\$9500	-	-
\$9501-\$10000	3	\$29,997
Over \$10001	-	-
<b>Total</b>	<b>9</b>	<b>\$36,279</b>

# GROSS AND NET TAXABLE BY COUNTY

County	Business Units	Gross Sales	Net Taxable Sales 6%	Total Net Taxable Sales
Abbeville	401	\$182,873,707	\$73,540,245	\$73,549,515
Aiken	2,843	2,590,200,492	1,068,133,253	1,068,133,300
Allendale	161	168,329,641	17,050,857	17,050,857
Anderson	3,804	4,452,854,429	1,432,148,081	1,432,148,081
Bamberg	289	222,386,764	61,541,691	61,541,691
Barnwell	433	246,880,787	105,820,406	105,905,129
Beaufort	4,947	3,402,673,803	2,040,700,020	2,040,740,316
Berkeley	2,673	3,835,717,270	1,394,637,224	1,394,669,084
Calhoun	276	246,509,653	42,387,827	42,387,827
Charleston	10,456	11,738,851,128	5,489,096,504	5,489,669,895
Cherokee	1,096	1,062,350,055	412,248,257	412,246,896
Chester	627	538,747,396	125,686,245	125,721,573
Chesterfield	851	814,172,047	184,350,237	184,609,991
Clarendon	667	385,139,818	138,774,006	138,788,881
Colleton	841	648,336,713	260,811,629	260,811,629
Darlington	1,286	1,433,096,051	303,998,240	304,060,897
Dillon	636	745,698,373	152,840,419	152,840,632
Dorchester	1,996	1,548,442,573	575,355,859	575,355,859
Edgefield	378	171,478,450	52,620,111	52,666,575
Fairfield	388	349,594,044	84,047,858	84,047,858
Florence	3,355	4,335,290,759	1,629,269,422	1,629,377,142
Georgetown	1,756	1,158,551,035	516,278,069	516,278,069
Greenville	10,434	12,968,262,454	5,477,837,166	5,477,840,655
Greenwood	1,418	1,181,189,784	571,009,232	571,009,601
Hampton	438	257,488,249	72,714,286	72,778,471



County	Business Units	Gross Sales	Net Taxable Sales 6%	Total Net Taxable Sales
Horry	9,962	7,857,998,090	4,950,619,530	4,950,655,827
Jasper	590	750,636,025	266,846,512	266,846,512
Kershaw	1,148	1,092,116,107	313,936,416	313,996,007
Lancaster	1,402	956,318,076	392,734,673	392,757,048
Laurens	1,073	839,632,766	298,808,955	298,832,764
Lee	319	201,210,034	40,836,784	40,836,784
Lexington	6,056	8,530,651,852	2,899,369,307	2,899,413,014
McCormick	187	47,651,375	19,131,844	19,131,844
Marion	651	418,940,351	141,398,819	141,426,349
Marlboro	477	321,987,866	92,839,966	92,841,093
Newberry	766	693,048,119	228,704,020	228,704,020
Oconee	1,522	987,445,196	449,174,277	449,174,277
Orangeburg	2,042	1,798,729,425	620,389,693	620,390,183
Pickens	2,050	1,755,152,271	775,856,194	775,856,340
Richland	7,418	10,081,689,607	4,963,572,989	4,963,576,996
Saluda	305	154,972,702	41,751,413	41,751,413
Spartanburg	5,897	7,835,806,621	2,524,425,312	2,524,425,312
Sumter	1,807	1,553,866,488	707,242,303	707,351,909
Union	517	275,745,817	121,449,949	121,449,949
Williamsburg	640	527,884,302	166,821,693	166,821,693
York	4,587	4,692,603,743	1,689,618,319	1,689,643,874
<b>Total of Counties</b>	<b>101,866</b>	<b>\$106,059,202,311</b>	<b>\$43,988,426,116</b>	<b>\$43,990,113,635</b>
<b>Unallocated Totals</b>	<b>13,493</b>	<b>\$27,480,707,282</b>	<b>\$7,134,711,792</b>	<b>\$7,134,714,587</b>
<b>State Total</b>	<b>115,359</b>	<b>\$133,539,909,593</b>	<b>\$51,123,137,908</b>	<b>\$51,124,828,223</b>

# GROSS SALES BY CITY AND COUNTY

City/County	Gross Sales	City/County	Gross Sales
ABBEVILLE	\$101,226,087	BAMBERG	\$62,109,730
CALHOUN FALLS	6,769,436	DENMARK	43,637,466
DONALDS	211,588	EHRHARDT	9,855,242
DUE WEST	7,203,335	OLAR	2,059,669
HONEA PATH*	***	UNINCORPORATED AREAS	104,724,657
LOWNOESVILLE	***	<b>BAMBERG COUNTY</b>	<b>\$222,386,764</b>
WARE SHOALS*	***		
UNINCORPORATED AREAS	58,589,346	BARNWELL	\$176,719,529
<b>ABBEVILLE COUNTY</b>	<b>\$182,795,239</b>	BLACKVILLE	11,152,721
		ELKO	***
AIKEN	\$878,737,596	HILDA	***
JACKSON	11,045,769	KLINE	***
MONETTA*	3,292,857	SNELLING	***
NEW ELLENTON	29,596,454	WILLISTON	45,131,806
NORTH AUGUSTA*	366,131,684	UNINCORPORATED AREAS	13,215,899
SALLEY	4,573,660	<b>BARNWELL COUNTY</b>	<b>\$246,880,786.91</b>
WAGENER	20,381,954		
WINDSOR	560,859	BEAUFORT	\$498,876,793
UNINCORPORATED AREAS	1,275,878,426	BLUFFTON	248,744,928
<b>AIKEN COUNTY</b>	<b>\$2,590,199,261</b>	HILTON HEAD ISLAND	1,241,262,336
		PORT ROYAL	96,834,277
ALLENDALE	\$137,297,568	YEMASSEE*	3,029,848
FAIRFAX	14,322,033	UNINCORPORATED AREAS	1,314,151,498
SYCAMORE	***	<b>BEAUFORT COUNTY</b>	<b>\$3,402,899,679</b>
UNINCORPORATED AREAS	16,678,220		
<b>ALLENDALE COUNTY</b>	<b>\$168,329,641</b>	BONNEAU	\$9,942,923
		CHARLESTON*	324,738,015
ANDERSON	\$1,208,287,413	COTTAGEVILLE	463,312,305
BELTON	305,985,570	GOOSE CREEK	121,739,021
HONEA PATH*	60,406,583	HANAHAN	***
IVA	18,777,709	JAMESTOWN	993,970,077
PELZER	849,919	MONCK'S CORNER	***
PENDLETON	45,274,104	ST. STEPHENS	23,433,008
STARR	1,163,373	SUMMERVILLE*	431,248,414
WEST PELZER	21,865,472	UNINCORPORATED AREAS	1,461,680,140
WILLIAMSTON	42,941,220	<b>BERKELEY COUNTY</b>	<b>\$3,834,777,534</b>
UNINCORPORATED AREAS	2,747,390,548		
<b>ANDERSON COUNTY</b>	<b>\$4,452,941,911</b>	CAMERON	\$19,204,847
		ST. MATTHEWS	23,987,434
		UNINCORPORATED AREAS	203,317,372
		<b>CALHOUN COUNTY</b>	<b>\$246,509,653</b>

City/County	Gross Sales	City/County	Gross Sales
AWENDAW	\$2,340,605	MANNING	\$220,687,207
CHARLESTON*	3,636,233,831	PAXVILLE	***
FOLLY BEACH	46,718,125	SUMMERTON	28,400,406
HOLLYWOOD	31,445,004	TURBEVILLE	20,680,802
ISLE OF PALMS	105,250,236	UNINCORPORATED AREAS	114,186,523
JAMES ISLAND	95,223,273	<b>CLARENDON COUNTY</b>	<b>\$385,147,733</b>
KIAWAH ISLAND	95,946,294		
LINCOLNVILLE	1,817,822	COTTAGEVILLE	\$12,784,940
MCCLELLANVILLE	14,847,281	EDISTO BEACH	39,952,442
MEGGETT	330,564	LODGE	***
MT. PLEASANT	1,378,491,825	SMDAKS	732,113
NORTH CHARLESTON*	5,118,931,773	WALTERBORD	321,516,081
RAVENEL	73,533,541	WILLIAMS	***
ROCKVILLE	2,653,919	UNINCORPORATED AREAS	271,198,292
SEABROOK ISLAND	12,730,190	<b>COLLETON COUNTY</b>	<b>\$648,328,766</b>
SULLIVAN'S ISLAND	14,327,452		
SUMMERVILLE*	1,910,170	DARLINGTON	\$448,693,274
UNINCORPORATED AREAS	1,105,818,384	HARTSVILLE	376,977,081
<b>CHARLESTON COUNTY</b>	<b>\$11,738,550,289</b>	LAMAR	14,211,087
		SOCIETY HILL	6,566,173
BLACKSBURG	\$76,276,008	UNINCORPORATED AREAS	586,649,825
GAFFNEY	562,011,394	<b>DARLINGTON COUNTY</b>	<b>\$1,433,097,439</b>
UNINCORPORATED AREAS	424,089,152	DILLON	\$271,243,378
<b>CHEROKEE COUNTY</b>	<b>\$1,062,376,554</b>	LAKE VIEW	17,323,062
		LATTA	29,407,541
CHESTER	\$105,604,225	UNINCORPORATED AREAS	427,724,392
FT. LAWN	5,994,827	<b>DILLON COUNTY</b>	<b>\$745,698,373</b>
GREAT FALLS	32,872,170		
LOWRYS	***	HARLEYVILLE	\$12,395,471
RICHBURG	342,763	N. CHARLESTON*	248,310,930
UNINCORPORATED AREAS	393,155,803	REEVESVILLE	831,101
<b>CHESTER COUNTY</b>	<b>\$538,763,169</b>	RIDGEVILLE	6,136,7292
		ST. GEORGE	59,714,562
CHERAW	\$466,171,247	SUMMERVILLE*	495,740,783
CHESTERFIELD	47,212,698	UNINCORPORATED AREAS	725,295,555
JEFFERSON	10,773,477	<b>DORCHESTER COUNTY</b>	<b>\$1,548,441,729</b>
MCBEE	10,993,976		
MT. CROGHAN	***	EDGEFIELD	\$14,698,237
PAGELAND	145,142,674	JOHNSTON	42,748,095
PATRICK	3,041,368	NORTH AUGUSTA*	***
RUBY	802,400	TRENTON	48,600
UNINCORPORATED AREAS	127,508,891	UNINCORPORATED AREAS	113,445,578
<b>CHESTERFIELD COUNTY</b>	<b>\$814,172,047</b>	<b>EDGEFIELD COUNTY</b>	<b>\$171,478,450</b>

City/County	Gross Sales	City/County	Gross Sales
RIDGEWAY	\$5,513,064	BRUNSON	\$3,718,153
WINNSBORO	124,258,294	ESTILL	33,853,775
UNINCORPORATED AREAS	219,414,183	FURMAN	***
<b>FAIRFIELD COUNTY</b>	<b>\$349,589,680</b>	GIFFORD	***
		HAMPTON	89,017,821
COWARD	\$11,763,341	LURAY	***
FLORENCE	2,186,594,302	SCOTIA	***
JOHNSONVILLE	25,475,917	VARNVILLE	13,273,758
LAKE CITY	179,806,716	YEMASSEE*	20,960,559
DLANTA	11,711,417	UNINCORPORATED AREAS	90,994,527
PAMPLICO	31,480,815	<b>HAMPTON COUNTY</b>	<b>\$257,488,248</b>
QUINBY	12,667,901		
SCRANTON	9,202,766	ATLANTIC BEACH	\$3,498,456
TIMMONSVILLE	36,489,693	AYNOR	41,870,817
UNINCORPORATED AREAS	1,830,155,276	CONWAY	***
<b>FLORENCE COUNTY</b>	<b>\$4,335,348,145</b>	LORIS	739,375,417
		MYRTLE BEACH	100,409,276
ANDREWS*	\$72,125,935	NORTH MYRTLE BEACH	1,803,196,918
GEORGETOWN	399,257,024	SURFSIDE BEACH	143,108,975
PAWLEYS ISLAND	9,754,705	UNINCORPORATED AREAS	4,370,419,331
UNINCORPORATED AREAS	677,413,371	<b>HORRY COUNTY</b>	<b>\$7,858,031,821</b>
<b>GEORGETOWN COUNTY</b>	<b>\$1,158,551,035</b>		
		HARDEEVILLE	\$134,675,658
FOUNTAIN INN*	\$62,338,193	RIDGELAND	117,319,714
GREENVILLE	3,464,865,315	UNINCORPORATED AREAS	498,414,777
GREER*	338,124,880	<b>JASPER COUNTY</b>	<b>\$750,410,149</b>
MAULDIN	1,259,872,911		
SIMPSONVILLE	321,061,392	BETHUNE	\$5,699,232
TRAVELERS REST	171,356,323	CAMDEN	341,343,358
UNINCORPORATED AREAS	7,350,384,800	ELGIN	46,388,500
<b>GREENVILLE COUNTY</b>	<b>\$12,968,003,814</b>	UNINCORPORATED AREAS	698,685,017
		<b>KERSHAW COUNTY</b>	<b>\$1,092,116,107</b>
GREENWOOD	\$511,053,159		
HODGES	2,864,648	HEATH SPRINGS	\$3,349,747
NINETY SIX	10,757,734	GREAT FALLS	49,978,292
TROY	***	KERSHAW	385,073,985
WARE SHOALS*	30,299,671	LANCASTER	517,915,753
UNINCORPORATED AREAS	626,194,100	UNINCORPORATED AREAS	517,915,753
<b>GREENWOOD COUNTY</b>	<b>\$1,191,189,784</b>	<b>LANCASTER COUNTY</b>	<b>\$956,317,776</b>

City/County	Gross Sales	City/County	Gross Sales
CLINTON	\$168,432,434	BENNETTSVILLE	\$122,028,399
CROSS HILL	1,369,446	BLLENHEIM	***
FOUNTAIN INN*	10,647,594	CLIO	3,164,204
GRAY COURT	8,497,458	MCCOLL	16,150,256
LAURENS	223,616,576	TATUM	***
WARE SHOALS*	***	UNINCORPORATED AREAS	174,866,307
WATERLOO	3,571,518	<b>MARLBORO COUNTY</b>	<b>\$321,990,163</b>
UNINCORPORATED AREAS	423,479,095		
<b>LAURENS COUNTY</b>	<b>\$839,650,244</b>	LITTLE MOUNTAIN	\$5,751,727
		NEWBERRY	346,229,228
BISHOPVILLE	\$105,258,168	PEAK	***
LYNCHBURG	6,604,491	POMARIA	***
UNINCORPORATED AREAS	89,347,375	PROSPERITY	15,909,673
<b>LEE COUNTY</b>	<b>\$201,210,034</b>	SILVERSTREET	***
		WHITMIRE	4,958,747
BATESBURG/LEESVILLE*	\$196,522,230	UNINCORPORATED AREAS	337,118,520
CAYCE	963,319,449	<b>NEWBERRY COUNTY</b>	<b>\$711,753,755</b>
CHAPIN	366,304,096		
COLUMBIA*	431,699,893	SALEM	\$4,738,072
GASTON	148,697,993	SENECA	406,101,539
GILBERT	14,819,412	WALHALLA	39,706,194
IRMO*	73,963,492	WEST UNION	12,078,197
LEXINGTON	761,161,945	WESTMINSTER	39,717,217
PELION	32,915,722	UNINCORPORATED AREAS	485,103,977
PINE RIDGE	***	<b>OCONEE COUNTY</b>	<b>\$987,445,196</b>
SOUTH CONGAREE	15,005,848		
SPRINGDALE	94,894,379	BOWMAN	\$24,966,696
SWANSEA	17,986,306	BRANCHVILLE	10,133,294
WEST COLUMBIA	430,402,460	COPE	***
UNINCORPORATED AREAS	4,978,400,086	CORDOVA	***
<b>LEXINGTON COUNTY</b>	<b>\$8,531,158,822</b>	ELLOREE	16,591,743
		EUTAWVILLE	17,696,150
MCCORMICK	\$23,950,158	HOLLY HILL	49,613,432
PARKSVILLE	***	LIVINGSTON	***
PLUM BRANCH	642,723	NEESES	11,321,538
UNINCORPORATED AREAS	23,058,495	NORTH	15,627,452
<b>MCCORMICK COUNTY</b>	<b>\$47,651,375</b>	NORWAY	14,038,296
		ORANGEBURG	470,886,254
MARION	\$139,878,782	ROWESVILLE	81,840,881
MULLINS	75,504,545	SANTEE	74,934,955
NICHOLS	19,172,203	SPRINGFIELD	2,523,165
SELLERS	***	VANCE	***
UNINCORPORATED AREAS	184,586,942	WOODFORD	***
<b>MARION COUNTY</b>	<b>\$419,282,767</b>	UNINCORPORATED AREAS	1,005,756,994
		<b>ORANGEBURG COUNTY</b>	<b>\$1,798,729,425</b>

City/County	Gross Sales	City/County	Gross Sales
CENTRAL	\$105,312,605	MAYESVILLE	\$1,120,837
CLEMSON*	202,458,924	PINEWOOD	1,975,269
EASLEY	682,971,204	SUMTER	1,092,121,804
LIBERTY	54,625,146	UNINCORPORATED AREAS	458,640,664
NORRIS	1,392,743	<b>SUMTER COUNTY</b>	<b>\$1,553,858,573</b>
PICKENS	240,889,739		
SIX MILE	8,967,362	CARLISLE	***
UNINCORPORATED AREAS	439,946,536	JONESVILLE	\$3,573,688
<b>PICKENS COUNTY</b>	<b>\$1,736,564,258</b>	LOCKHART	***
		UNION	174,403,574
ARCADIA LAKES	\$349,884	UNINCORPORATED AREAS	97,537,185
BLYTHEWOOD	47,112,287	<b>UNION COUNTY</b>	<b>\$275,750,181</b>
COLUMBIA*	4,059,591,854		
EASTOVER	8,605,522	ANDREWS*	\$4,367,730
FOREST ACRES	233,854,399	GREELEYVILLE	13,921,455
IRMO*	206,797,256	HEMINGWAY	60,396,403
UNINCORPORATED AREAS	5,524,073,236	KINGSTREE	217,624,065
<b>RICHLAND COUNTY</b>	<b>\$10,080,384,438</b>	LANE	681,850
		STUCKEY	***
BATESBURG/LEESVILLE*	***	UNINCORPORATED AREAS	225,502,179
MONETTA*	***	<b>WILLIAMSBURG COUNTY</b>	<b>\$527,888,222</b>
RIDGE SPRING	\$19,380,298		
SALUDA	42,897,891	CLOVER	\$113,694,882
WARD	***	FORT MILL	567,181,475
UNINCORPORATED AREAS	91,805,859	HICKORY GROVE	***
<b>SALUDA COUNTY</b>	<b>\$154,972,702</b>	MCCONNELLS	***
		ROCK HILL	1,442,733,357
CAMPOBELLO	\$4,986,583	SHARON	4,811,365
CENTRAL PACOLET	***	SMYRNA	***
CHESNEE	54,293,360	TEGA CAY	94,607,996
COWPENS	8,082,838	YORK	241,526,114
DUNCAN	228,632,400	UNINCORPORATED AREAS	2,226,506,030
GREER*	114,142,959	<b>YORK COUNTY</b>	<b>\$4,692,587,251</b>
INMAN	31,941,308		
LANDRUM	58,671,231	<b>SUM OF CITIES</b>	<b>\$56,405,756,448</b>
LYMAN	65,160,629	<b>SUM OF UNINCORPORATED AREAS</b>	<b>\$49,651,722,655</b>
PACOLET	7,031,393	<b>SUM OF COUNTIES</b>	<b>\$106,057,479,103</b>
REIDVILLE	108,800	<b>UNALLOCATED TOTAL</b>	<b>\$1,723,201</b>
SPARTANBURG	2,701,088,941	<b>STATE TOTAL</b>	<b>\$106,059,202,304</b>
WELLFORD	10,634,459		
WOODRUFF	29,700,865		
UNINCORPORATED AREAS	4,521,303,539		
<b>SPARTANBURG COUNTY</b>	<b>\$7,835,780,121</b>		

**Note:**

There could still be some adjustments which have not been made by the printing of this report

Failure of the taxpayer to properly indicate correct city and/or county could cause the taxpayer to be miscoded for reporting purposes

\* Indicates the city is located in more than one county

\*\*\* These cities do not have enough businesses to disclose the amount of gross receipts reported

# SALES TAX COLLECTIONS BY STANDARD INDUSTRIAL CLASSIFICATION (SIC)

SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
0100	Crop Production	65	\$41,567,765	\$113,903	\$12,475,916
0270	Animal Specialties	40	179,990,575	10,000	3,149,074
0780	Landscape Horticulture	148	57,051,491	-	23,613,091
0810	Forestry	10	3,568,829	3,543	1,196,520
0910	Fishing, Hatcheries	7	265,662	141,180	199,028
1000	Metal Mining	0	-	-	-
1100	Coal Mining	1	***	***	***
1300	Oil, Gas Extraction	2	***	***	***
1400	Nonmetallic Minerals, Excluding Fuels	7	7,233,494	-	4,469,435
1520	General Building Contractors	109	200,898,166	-	41,772,514
1611	Highway and Street Construction	14	63,642,687	-	10,564,097
1620	Heavy Construction, Excluding Highway	21	29,359,634	-	13,337,005
1623	Cable Installation	6	5,590,159	-	2,636,797
1711	Plumbing, Heating, Air Conditioning	170	283,053,629	-	134,361,552
1721	Painting, Papering, Decorating	18	29,373,096	-	1,116,310
1731	Electrical Work	40	23,628,848	-	3,102,099
1740	Masonry, Stonework and Plastering	13	13,223,815	-	3,961,985
1750	Carpentry and Flooring	51	46,999,198	-	21,772,479
1761	Roofing and Sheet Metal Work	15	11,138,349	-	937,036
1771	Concrete Work	43	111,551,766	-	85,009,719
1781	Water Well Drilling	202	122,760,510	33,286	54,799,655
1790	Miscellaneous Trade Contractors	148	89,594,703	-	36,250,841
2000	Food and Kindred Products	21	35,283,854	226,064	2,718,595

SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
2010	Meat Products	24	152,253,098	1,100,588	5,724,879
2020	Dairy Products	9	166,194,979	57,241	4,396,942
2082	Malt Beverages	1	***	***	***
2084	Wines, Brandy and Brandy Spirits	98	4,537,340	60,014	4,298,050
2085	Distilled Liquor	1	***	***	***
2086	Bottled and Canned Soft Drinks	21	302,271,000	9,931	23,871,547
2100	Tobacco Manufacturers	1	***	***	***
2200	Textile Mill Products	27	93,183,564	-	18,744,291
2300	Apparel and Other Textile Fabrics	35	143,088,144	-	1,404,172
2400	Lumber and Wood Products	86	229,173,594	-	16,866,078
2411	Logging Camps and Logging Contractor	1	***	***	***
2500	Furniture and Fixtures	21	34,283,670	-	2,951,417
2600	Paper and Allied Products	21	118,556,838	757	5,082,095
2700	Printing, Publishing, etc.	196	267,454,156	15,938	92,834,295
2711	Newspapers - Manufacturing	8	5,011,259	-	1,184,305
2712	Newspapers - Non Manufacturing	7	4,744,000	186,989	1,663,119
2800	Chemicals	59	1,289,806,904	-	28,933,823
2900	Petroleum Products, Including Asphalt	19	48,410,274	-	19,046,899
3000	Rubber and Misc. Plastic Products	49	224,927,226	-	5,562,419
3100	Leather, Leather Products, Shoe Repair	4	***	***	***
3200	Stone Glass & Concrete Products	67	195,335,362	-	131,739,809
3300	Primary Metal Products	39	276,042,254	-	24,434,329
3400	Fabricated Metal Products	128	439,126,127	-	39,123,749
3500	Machinery, Excluding Electrical	91	170,023,432	-	29,958,028
3570	Computing & Accounting Machines	18	49,450,388	-	23,215,201
3600	Electrical and Electronic Equipment	82	221,538,408	-	15,374,757



SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
3630	Household Appliances	7	34,062,837	-	4,379,600
3700	Transportation Equipment	18	58,324,575	-	3,389,746
3800	Scientific & Medical Instruments	38	68,865,447	-	37,375,946
3900	Miscellaneous Manufacturing Products	563	1,952,517,446	-	155,719,934
4011	Railroads	2	***	***	***
4200	Trucking and Warehousing	64	31,966,862	-	7,521,740
4500	Air Transportation	9	867,072	-	781,169
4600	Pipelines	0	-	-	-
4800	Communication Industries	591	2,020,802,170	232	1,714,767,650
4813	Telephone-Telegraph Communications	452	1,495,993,520	-	1,455,090,894
4841	Cable Television	30	217,524,644	-	150,931,962
4900	Electrical, Gas and Water Services	89	4,175,505,164	-	1,876,950,763
5010	Motor Vehicles and Auto Equipment	86	121,902,983	-	15,324,306
5020	Furniture and Home Furnishings	446	641,018,883	7,981	311,016,157
5030	Lumber and Other Building Material	82	192,905,451	-	89,330,108
5040	Sporting, Photographic and Hobby Items	263	146,810,995	55,239	76,728,502
5050	Metals and Minerals, Except Oil	23	78,062,264	-	5,062,044
5060	Electrical Goods	90	307,552,839	-	142,092,604
5070	Hardware, Plumbing, Heating Equipment	391	619,974,833	23,003	386,265,898
5080	Industrial and Farm Machinery	194	670,728,718	36,172	124,843,376
5081	Computers and Peripheral Equipment	1,499	2,186,883,299	12,766	883,977,125
5086	Professional and Medical Equipment	298	972,876,212	1,283	275,232,662
5099	Other Durable Goods	579	1,240,317,927	22,869,811	346,059,870
5110	Paper and Paper Products	34	155,997,788	-	38,113,288
5120	Drug and Sundries	18	191,325,886	226,075	4,013,719
5130	Apparel, Piece Goods & Notions	29	51,540,955	-	6,215,222

SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
5140	Foodstuffs and Related Products	53	405,780,537	3,175,451	18,633,700
5150	Farm Products Raw Materials	1	***	***	***
5160	Chemicals and Allied Products	40	240,125,329	-	3,961,432
5170	Petroleum and Petroleum Products	22	717,932,899	-	40,239,107
5172	Aviation Fuel	37	71,742,311	-	40,196,361
5180	Beer, Wine and Alcoholic Beverages	27	51,094,473	-	1,390,204
5191	Farm Supplies	10	3,445,740	-	867,702
5194	Tobacco Products	3	***	***	***
5199	Other Non-Durable Goods	119	294,839,238	-	58,501,031
5211	Building Material Dealers	2,327	7,463,846,105	(5,794,948)	4,686,067,935
5251	Hardware Stores	350	514,095,100	146,532	324,943,670
5261	Nurseries and Garden Shops	661	381,735,166	534,739	140,612,583
5271	Mobile Home Dealers	366	359,108,551	-	77,675,949
5311	Department Stores	268	1,818,197,023	68,060,699	1,533,499,855
5331	Variety Stores	2,093	2,840,711,267	80,568,588	1,209,777,692
5398	Flea Markets	7,879	923,095,827	1,548,384	224,213,464
5399	Miscellaneous Merchandise Stores	1,835	7,487,135,772	669,639,993	4,348,177,757
5400	Convenience Stores	1,492	1,307,262,664	31,509,418	310,699,689
5411	Grocery Stores	2,413	9,213,378,114	1,914,138,814	3,684,004,172
5431	Fruit and Vegetable Markets	260	1,100,754,539	6,839,649	17,248,290
5460	Bakeries	103	42,664,823	1,775,536	14,036,222
5499	Other Food Stores	1,294	1,907,851,049	44,857,170	383,956,426
5511	New and Used Car Dealers	1,095	9,801,784,025	80,011	1,925,734,845
5521	Used Car Dealers	2,369	2,621,799,325	14,573	773,617,892
5531	Auto and Home Supply Stores	2,933	2,702,166,363	158,654	1,140,551,373

SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
5541	Gasoline Service Stations	1,170	4,883,791,790	51,898,749	516,211,192
5571	Motorcycle Dealers	185	302,447,099	1,037	138,756,431
5599	Boat and Other Recreational Dealers	370	901,376,078	30,684	130,812,941
5600	Apparel and Accessory Stores	4,718	3,563,429,927	1,035,604	2,914,075,941
5700	Furniture and Home Furnishings	3,429	2,519,611,041	783,138	1,757,847,330
5812	Eating Places	11,793	7,316,608,033	18,816,440	6,346,557,295
5813	Drinking Places	1,224	219,797,299	1,535,157	202,159,074
5912	Drug Stores	1,354	4,471,405,693	47,631,982	711,977,646
5921	Liquor Stores	1,176	466,863,976	837,573	368,787,536
5931	Used Merchandise Stores	672	36,611,157	31,998	27,367,992
5941	Sporting Goods, Bicycle Shops and Firearms	848	827,823,094	307,222	322,633,595
5942	Book Stores	745	658,013,576	32,741	344,306,314
5944	Jewelry Stores	1,141	312,243,010	6	249,672,957
5945	Arts, Crafts and Hobby Stores	344	112,861,497	70,435	65,191,055
5947	Gift, Novelty and Souvenir Stores	2,272	308,948,761	1,107,625	247,443,249
5961	Mail Order Houses	271	619,977,570	302,889	197,995,633
5962	Vending Machines	185	20,779,574	260,559	15,767,443
5963	Arts and Crafts - \$20 License Fee	1,963	8,289,674	29,202	7,289,198
5965	Nonresident Retailers	186	788,657,766	2,196,438	282,376,756
5983	Fuel Oil Dealers	235	3,793,038,720	3,084,647	123,113,278
5984	LP Gas Dealers	135	1,315,950,249	35,600	66,530,740
5992	Florists	1,049	255,329,435	500,274	107,608,819
5993	Cigar Stores and Stands	142	70,055,137	57,434	53,644,761
5994	News Dealers and Newsstands	19	10,356,344	-	4,910,233
5999	Other Miscellaneous Retail Operations	26,763	24,315,392,298	117,696,077	8,063,242,538

SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
6000	Banking	20	3,294,547	-	2,756,844
6120	Savings and Loan Associations	0	-	-	-
6142	Federal Credit Unions	1	***	***	***
6143	State Credit Unions	0	-	-	-
6146	Installment Finance Companies	181	21,842,992	-	11,990,190
6162	Mortgage Banker	4	26,383	-	26,383
6300	Insurance Carriers	9	1,120,486	-	836,995
6371	Retirement Plans	0	-	-	-
6500	Real Estate	54	7,059,698	-	5,702,634
6664	Misc. Non-Profit Organizations	115	7,031,204	-	6,884,632
6799	Misc. Investors	57	25,607,050	-	15,605,998
7011	Hotels, Motels and Tourist Courts	3,831	2,470,857,895	2,185,489	2,367,424,073
7021	Rooming and Boarding Houses	592	139,399,416	-	136,114,955
7030	Campsite and Trailer Parks	82	13,532,951	96,912	9,996,126
7210	Laundry and Garment Services	665	184,370,550	-	158,334,225
7215	Coin Operated Laundry	116	13,753,786	-	9,829,894
7221	Photographic Studios	1,073	223,604,933	223,484	120,861,725
7231	Beauty Shops	1,401	98,662,996	943	40,802,835
7241	Barber Shops	69	3,650,497	9,836	656,135
7261	Funeral Services	478	218,160,483	17,819	96,047,882
7291	Tax Return Preparation Only	125	1,398,986	-	156,402
7299	Miscellaneous Personal Services	422	56,497,589	272,597	28,778,333
7310	Advertising	185	67,250,749	-	31,713,709
7312	Outdoor Advertising	12	2,067,251	-	1,802,016
7332	Blueprinting and Photocopying	48	35,555,348	-	19,286,191
7336	Graphic Design	63	6,778,492	18,469	3,397,488
7349	Cleaning Services	23	7,906,867	-	2,525,288

SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
7370	Computer, Data Processing Services	260	134,994,346	-	24,792,212
7372	Computer Software	281	444,988,319	-	104,783,633
7394	Rental/Lease Of Tangible Property	1,921	1,529,323,342	2,633,548	977,801,586
7399	Other Business Services	1,029	570,359,830	229,718	173,328,447
7500	Auto Repair, Services and Garages	2,585	790,854,069	139,101	343,649,613
7512	Automobile Rental	259	269,893,097	-	231,700,251
7515	Passenger Car Leasing	68	21,615,600	-	18,585,992
7600	Other Repair Services	883	349,718,863	212	127,292,686
7800	Fair Retailers and Vendors	21	5,997,330	2,186	4,949,344
7812	Movie Production	12	1,322,075	-	287,381
7832	Motion Picture Theaters	39	22,662,624	49,388	22,549,241
7833	Drive-In Movie Theaters	1	***	***	***
7911	Dance Halls, Studios and Schools	8	659,035	-	706,729
7929	Entertainers and Groups	34	2,685,356	25,698	2,542,296
7932	Billiard and Pool Establishments	8	1,083,232	-	1,058,394
7933	Bowling Alleys	20	4,144,166	817	3,672,245
7941	Sports Clubs and Promoters	23	1,822,393	15	1,483,273
7948	Race Tracks and Operations	14	1,833,787	628	1,815,753
7992	Public Golf Courses	125	181,722,740	100,875	77,176,323
7993	Coin-Operated Amusement Devices	58	13,409,773	213,745	11,220,273
7996	Amusement Parks	16	14,579,432	119,951	14,524,842
7997	Membership Recreation Clubs	136	33,892,347	-	10,839,340
7999	Other Amusement and Recreations	125	254,252,614	32,817,150	178,750,865
8000	Medical & Health Services	751	1,613,557,788	30,684	314,143,734
8111	Legal Services	1	***	***	***
8200	Educational Services	120	16,092,886	-	7,566,562

SIC	Classification	Number of Businesses	Gross Sales Amount (\$)	Net Taxable Sales - 3% Food (\$)	Total Net Taxable Sales (\$)
8300	Family Services, Including Day Care	44	2,789,664	19,866	2,048,396
8611	Business Association	7	11,923,133	-	6,254,717
8621	Professional Association	7	248,448	-	66,438
8631	Labor Union	0	-	-	-
8641	Civic, Social or Fraternal Organization	16	6,444,100	-	6,387,777
8651	Political Organization	1	***	***	***
8661	Religious Organization	10	135,454	-	133,264
8699	Charitable Organization	0	-	-	-
8742	Marketing	34	25,214,810	-	11,237,668
8811	Private Household	23	424,858	-	4,126
8911	Architectural, Engineering Services	340	50,683,981	-	31,706,351
8922	Non-Commercial Organization	7	2,602,304	-	121,723
8931	Accounting, Auditing, Bookkeeping	20	806,038	-	133,889
8999	Miscellaneous Services (Including Vets)	64	34,628,173	-	11,372,615
9199	Governmental Entity	6	866,292	-	594,198
9999	Non-Classifiable Business	2,281	2,383,948,419	5,463,032	478,186,048
****	Unknown	1	***	***	***
<b>Total</b>		<b>119,883</b>	<b>\$146,328,024,474</b>	<b>\$3,135,322,642</b>	<b>\$59,660,508,895</b>

\*\*\* Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

# Local Sales and Use Tax Data

## LOCAL OPTION SALES AND USE TAX

Thirty-one counties in South Carolina impose an additional 1% local option sales and use tax. The local option sales and use tax is authorized under South Carolina Code Section 4-10-10 et seq. The local option sales and use tax on all sales at retail (with a few exceptions) are taxable under the state sales and use tax. This tax is imposed to reduce the property tax burden on persons in the counties that impose this type of local tax and is collected by the DOR on behalf of these counties.

<b>Enacted:</b>	1991
<b>Statute:</b>	§§4-10-10 et. Seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	71% Property Tax rollback; 29% Counties/Municipalities
<b>FY 09-10 Collections:</b>	\$615,588,632.57

## CASUAL EXCISE TAX

South Carolina imposes a casual excise tax at the rate of 6% for the issuance of every title or other proof of ownership for motor vehicles, motorcycles, boats, motors and airplanes transferred between individuals. It applies only to the last sale before the application for title. The casual excise tax does not apply to trailers (including boat trailers), semi-trailers or pole trailers.

<b>Enacted:</b>	1982
<b>Statute:</b>	§§12-36-1710 to 12-36-1740
<b>Rate:</b>	6%
<b>Distribution:</b>	80% General Fund; 20% Education Improvement Act
<b>FY 09-10 Collections:</b>	\$17,622,202.22

# LOCAL CAPITAL PROJECTS TAX

A 1% local capital projects sales and use tax may be adopted by referendum to fund capital projects such as roads, bridges, public facilities, recreation facilities, sewer and water projects. The tax may be in addition to the local option sales tax but may not be imposed with any other local sales taxes.

<b>Enacted:</b>	1994
<b>Statute:</b>	Not Codified
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
<b>FY 09-10 Collections:</b>	\$156,162,212

# LOCAL SCHOOL DISTRICT TAX

The legislature has approved a local school district tax to be voted upon in specific counties. The tax is used for school construction and improvements.

<b>Enacted:</b>	1997
<b>Statute:</b>	§§4-10-300 et. seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
<b>FY 09-10 Collections:</b>	\$103,746,194

# LOCAL TRANSPORTATION TAX

A local sales and use tax may be adopted by a county for local transportation needs.

<b>Enacted:</b>	1995
<b>Statute:</b>	§4-37-30
<b>Rate:</b>	Up to 1%
<b>Distribution:</b>	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
<b>FY 09-10 Collections:</b>	\$90,370,685



# COUNTIES WITH ADDITIONAL SALES TAX

County	Date of Implementation	Tax	Percent	Notes
Abbeville	May-92	Local Option	1%	
Aiken	May-01	Capital Projects	1%	(Repealed 3-06)
	Apr-06	Capital Projects	1%	(Reinstated)
Allendale	May-92	Local Option	1%	
	May-01	Capital Projects	1%	(Repealed 1-07)
	May-09	Capital Projects	1%	
Bamberg	May-92	Local Option	1%	
Barnwell	May-99	Local Option	1%	
Beaufort	Jun-99	Transportation	1%	(Repealed 12-00)
	May-07	Transportation	1%	
Berkeley	May-97	Local Option	1%	
	May-09	Transportation	1%	
Calhoun	May-05	Local Option	1%	
Charleston	Jul-91	Local Option	1%	
	May-05	Transportation	1/2 of 1%	
	Mar-11	Education Capital Improv.	1%	
Cherokee	Jul-96	School District	1%	
	May-09	Local Option	1%	
Chester	May-94	Local Option	1%	
	May-99	Capital Projects	1%	(Repealed 5-00)
	May-09	Capital Projects	1%	
Chesterfield	May-97	Local Option	1%	
	Sep-00	School District	1%	
Clarendon	May-97	Local Option	1%	
	Jun-04	School District	1%	
Colleton	Jul-91	Local Option	1%	
Darlington	May-97	Local Option	1%	
	Feb-04	School District	1%	
Dillon	May-96	Local Option	1%	
	May-03	Capital Projects	1%	(Repealed 8-08)
	Oct-08	School District	1%	
Dorchester	May-05	Transportation	1%	
Edgefield	May-92	Local Option	1%	
Fairfield	May-06	Local Option	1%	
Florence	May-94	Local Option	1%	
	May-07	Capital Projects	1%	
Greenwood	May-07	Capital Projects	1%	

County	Date of Implementation	Tax	Percent	Notes
Hampton	Jul-91	Local Option	1%	
	May-03	Capital Projects	1%	(Repealed 5-10)
Horry	May-07	Capital Projects	1%	
	Mar-09	Education Capital Improv.	1%	
Jasper	Jul-91	Local Option	1%	
	May-99	Capital Projects	1%	(Repealed 11-02)
	Dec-02	School District	1%	
Kershaw	May-97	Local Option	1%	
Lancaster	May-92	Local Option	1%	
	May-09	Capital Projects	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
	Oct-06	School District	1%	
Lexington	Mar-05	School District	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
Marlboro	May-92	Local Option	1%	
Newberry	May-99	Capital Projects	1%	(Repealed 3-05)
	Apr-05	Capital Projects	1%	(Reinstated)
Orangeburg	May-99	Capital Projects	1%	(Repealed 3-06)
	Apr-06	Capital Projects	1%	(Reinstated)
Pickens	May-95	Local Option	1%	
Richland	May-05	Local Option	1%	
Saluda	May-92	Local Option	1%	
Sumter	May-96	Local Option	1%	
	May-09	Capital Projects	1%	
Williamsburg	May-97	Local Option	1%	
York	May-98	Capital Projects	1%	(Repealed 9-04)
	Oct-04	Capital Projects	1%	(Reinstated)

**Note:** The above taxes are in addition to the 6% statewide sales tax

# LOCAL OPTION SALES AND USE TAX COLLECTIONS BY CITY AND COUNTY

City/County	Tax Collected (\$)	City/County	Tax Collected (\$)
ABBEVILLE	\$644,813	CAMERON	\$24,926
CALHOUN FALLS	62,575	ST. MATTHEWS	230,666
DONALDS	10,423	UNINCORPORATED AREAS	536,058
DUE WEST	48,221	<b>CALHOUN COUNTY</b>	<b>\$791,650</b>
HONEA PATH*	40,689		
LOWNDESVILLE	2,465	AWENDAW	\$49,145
WARE SHOALS*	31,019	CHARLESTON*	26,819,599
UNINCORPORATED AREAS	826,357	FOLLY BEACH	496,317
<b>ABBEVILLE COUNTY</b>	<b>\$1,666,562</b>	HOLLYWOOD	202,241
		ISLE OF PALMS	1,158,014
ALLENDALE	\$178,741	JAMES ISLAND	656,211
FAIRFAX	118,304	KIAWAH ISLAND	1,182,609
SYCAMORE	1,553	LINCOLNVILLE	16,175
ULMERS	2,074	MCCLELLANVILLE	68,952
UNINCORPORATED AREAS	236,173	MEGGETT	12,349
<b>ALLENDALE COUNTY</b>	<b>\$536,845</b>	MT. PLEASANT	11,600,130
		NORTH CHARLESTON*	16,428,241
BAMBERG	\$384,723	RAVENEL	236,722
DENMARK	289,668	ROCKVILLE	11,648
EHRHARDT	48,812	SEABROOK ISLAND	261,781
GOVAN	429	SULLIVAN'S ISLAND	171,685
OLAR	11,141	SUMMERVILLE*	172,825
UNINCORPORATED AREAS	296,353	UNINCORPORATED AREAS	13,584,229
<b>BAMBERG COUNTY</b>	<b>\$1,031,126</b>	<b>CHARLESTON COUNTY</b>	<b>\$73,128,872</b>
BARNWELL	\$1,086,426	BLACKSBURG	\$221,532
BLACKVILLE	80,431	GAFFNEY	2,356,708
ELKO	3,894	UNINCORPORATED AREAS	2,658,101
HILDA	2,678	<b>CHEROKEE COUNTY</b>	<b>\$5,236,341</b>
KLINE	1,943		
SNELLING	12,774	CHESTER	\$581,614
WILLISTON	216,165	FT. LAWN	64,871
UNINCORPORATED AREAS	360,275	GREAT FALLS	105,482
<b>BARNWELL COUNTY</b>	<b>\$1,764,587</b>	LOWRYS	3,118
		RICHBURG	60,536
BONNEAU	\$54,495	UNINCORPORATED AREAS	1,353,912
CHARLESTON*	1,413,548	<b>CHESTER COUNTY</b>	<b>\$2,169,534</b>
GOOSE CREEK	3,517,346		
NORTH CHARLESTON	1,010		
HANAHAN	550,133		
JAMESTOWN	29,018		
MONCK'S CORNER	2,157,266		
ST. STEPHENS	153,982		
SUMMERVILLE*	3,376,212		
UNINCORPORATED AREAS	7,039,436		
<b>BERKELEY COUNTY</b>	<b>\$18,292,446</b>		

City/County	Tax Collected (\$)	City/County	Tax Collected (\$)
CHERAW	\$1,175,609	JENKINSVILLE	\$7,492
CHESTERFIELD	287,051	RIDGEWAY	60,816
JEFFERSON	78,114	WINNSBORO	565,746
MCBEE	65,647	UNINCORPORATED AREAS	1,174,675
MT. CROGHAN	7,468	<b>FAIRFIELD COUNTY</b>	<b>\$1,808,729</b>
PAGELAND	431,877		
PATRICK	25,715	COWARD	\$52,231
RUBY	10,595	FLORENCE	11,670,946
UNINCORPORATED AREAS	1,122,145	JOHNSONVILLE	273,011
<b>CHESTERFIELD COUNTY</b>	<b>\$3,204,222</b>	LAKE CITY	1,066,186
		OLANTA	50,894
PAXVILLE	10,909	PAMPLICO	128,276
SUMMERTON	198,474	QUINBY	115,999
TURBEVILLE	113,444	SCRANTON	98,918
UNINCORPORATED AREAS	839,007	TIMMONSVILLE	235,590
<b>CLARENDON COUNTY</b>	<b>\$2,462,231</b>	UNINCORPORATED AREAS	6,219,146
		<b>FLORENCE COUNTY</b>	<b>\$19,911,197</b>
COTTAGEVILLE	\$62,611		
EDISTO BEACH	378,807	BRUNSON	\$13,834
LODGE	9,479	ESTILL	200,817
SMOAKS	7,337	FAIRFAX	4,047
WALTERBORD	2,376,701	FURMAN	4,900
WILLIAMS	3,985	GIFFORD	1,511
UNINCORPORATED AREAS	1,276,713	HAMPTON	635,069
<b>COLLETON COUNTY</b>	<b>\$4,115,634</b>	LURAY	2,534
		SCOTIA	2,878
DARLINGTON	\$934,002	VARNVILLE	129,212
HARTSVILLE	2,308,420	YEMASSEE*	96,458
LAMAR	105,450	UNINCORPORATED AREAS	410,047
SOCIETY HILL	68,272	<b>HAMPTON COUNTY</b>	<b>\$1,501,308</b>
UNINCORPORATED AREAS	1,956,102		
<b>DARLINGTON COUNTY</b>	<b>\$5,372,247</b>	HARDEEVILLE	\$496,978
		RIDGELAND	578,728
DILLON	\$1,346,253	UNINCORPORATED AREAS	1,810,245
LAKE VIEW	86,168	<b>JASPER COUNTY</b>	<b>\$2,885,951</b>
LATTA	190,460		
UNINCORPORATED AREAS	923,719	BETHUNE	\$44,803
<b>DILLON COUNTY</b>	<b>\$2,546,600</b>	CAMDEN	2,353,431
		ELGIN	442,007
EDGEFIELD	\$218,923	UNINCORPORATED AREAS	2,395,632
JOHNSTON	178,939	<b>KERSHAW COUNTY</b>	<b>\$5,235,874</b>
NORTH AUGUSTA*	132,483		
TRENTON	32,121	HEATH SPRINGS	\$38,036
UNINCORPORATED AREAS	598,918	KERSHAW	302,111
<b>EDGEFIELD COUNTY</b>	<b>\$1,161,384</b>	LANCASTER	2,677,492
		UNINCORPORATED AREAS	2,647,201
JENKINSVILLE	\$7,492	<b>LANCASTER COUNTY</b>	<b>\$5,664,840</b>
RIDGEWAY	60,816		
WINNSBORO	565,746		
UNINCORPORATED AREAS	1,174,675		
<b>FAIRFIELD COUNTY</b>	<b>\$1,808,729</b>		

City/County	Tax Collected (\$)	City/County	Tax Collected (\$)
CLINTON	\$932,295	CENTRAL	\$913,923
CROSS HILL	15,906	CLEMSON*	1,465,138
FOUNTAIN INN*	112,160	EASLEY	4,002,952
GRAY COURT	84,645	LIBERTY	398,464
LAURENS	1,476,898	NORRIS	14,646
WARE SHOALS	5,721	PICKENS	921,287
WATERLOO	33,878	SIX MILE	79,177
UNINCORPORATED AREAS	1,975,893	UNINCORPORATED AREAS	2,898,775
<b>LAURENS COUNTY</b>	<b>\$4,637,397</b>	<b>PICKENS COUNTY</b>	<b>\$10,694,180</b>
BISHOPVILLE	\$456,040	ARCADIA LAKES	\$49,486
LYNCHBURG	16,972	BLYTHEWOOD	811,828
UNINCORPORATED AREAS	574,851	COLUMBIA*	22,928,411
<b>LEE COUNTY</b>	<b>\$1,047,863</b>	EASTOVER	88,026
MCCORMICK	\$200,425	FOREST ACRES	1,526,680
MT CARMEL	209	IRMO*	834,460
PARKSVILLE	1,808	UNINCORPORATED AREAS	23,515,712
PLUM BRANCH	6,236	<b>RICHLAND COUNTY</b>	<b>\$49,754,604</b>
UNINCORPORATED AREAS	294,662	BATESBURG/LEESVILLE*	\$26,718
<b>MCCORMICK COUNTY</b>	<b>\$503,340</b>	MONETTA*	3,540
MARION	\$965,649	RIDGE SPRING	64,436
MULLINS	568,982	SALUDA	281,347
NICHOLS	29,667	WARD	12,624
SELLERS	6,347	UNINCORPORATED AREAS	492,328
UNINCORPORATED AREAS	813,893	<b>SALUDA COUNTY</b>	<b>\$880,992</b>
<b>MARION COUNTY</b>	<b>\$2,384,538</b>	MAYESVILLE	\$47,331
BENNETTSVILLE	\$719,588	PINEWOOD	96,893
BLENHEIM	7,105	SUMTER	6,979,118
CLIO	34,459	UNINCORPORATED AREAS	3,110,936
MCCOLL	95,097	<b>SUMTER COUNTY</b>	<b>\$10,234,277</b>
TATUM	12,361	ANDREWS*	\$37,913
UNINCORPORATED AREAS	670,683	GREELEYVILLE	61,137
<b>MARLBORO COUNTY</b>	<b>\$1,539,294</b>	HEMINGWAY	314,602
		KINGSTREE	730,541
		LANE	18,765
		STUCKEY	7,132
		UNINCORPORATED AREAS	844,971
		<b>WILLIAMSBURG COUNTY</b>	<b>\$2,015,061</b>
		<b>STATE GRAND TOTAL</b>	<b>*\$244,179,724</b>

**Note:** These collections are based on the state's June-July fiscal year. However, local option is disbursed by the State Treasurer's Office on a June-May collection period with final disbursements for the year in June.

\*May differ from other reported amounts

# SPECIAL LOCAL OPTION SALES TAX COLLECTIONS BY COUNTY

Capital Projects Tax	
Aiken	16,861,191
Allendale	501,270
Chester	2,057,784
Florence	19,439,647
Greenwood	8,293,977
Horry	57,703,503
Lancaster	5,409,702
Newberry	3,442,591
Orangeburg	9,098,629
Sumter	9,518,700
York	23,835,218
<b>Total</b>	<b>\$156,162,212</b>
School District Tax	
Cherokee	\$5,017,810
Chesterfield	2,745,508
Clarendon	2,436,094
Darlington	4,548,776
Dillon	2,163,850
Horry	50,117,027
Jasper	2,745,508
Lee	960,857
Lexington	33,010,765
<b>Total</b>	<b>\$103,746,194</b>
Transportation Tax	
Beaufort	\$28,137,614
Berkeley	16,746,374
Charleston	36,049,027
Dorchester	9,437,670
<b>Total</b>	<b>\$90,370,685</b>

***Note:** The counties reported are those that currently have these taxes in effect*

# Accommodations Tax Data

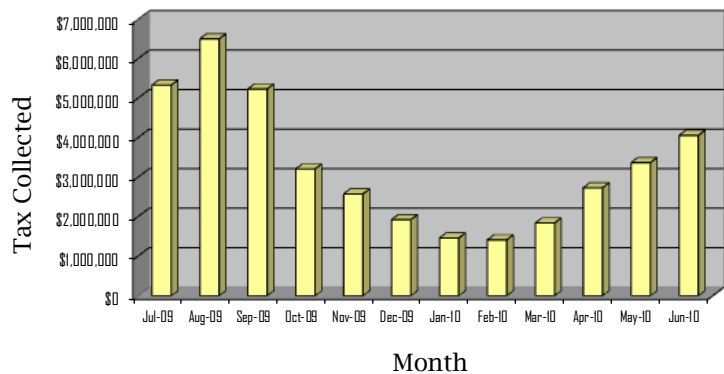
The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 6% statewide sales tax (plus local taxes, if applicable).

An 8% statewide sales tax is imposed upon the gross proceeds from the rentals or charges for sleeping accommodations furnished at any place in which rooms, lodgings or sleeping accommodations of any kind are furnished, including but not limited to hotels, motels, inns, campgrounds, tourist courts, tourist camps, condominiums and residences.

<b>Enacted:</b>	1984
<b>Statute:</b>	§12-36-920
<b>Rate:</b>	2%
<b>Distribution:</b>	Local Governments
<b>FY 09-10 Collections:</b>	\$39,794,989.49

## ACCOMMODATIONS TAX COLLECTIONS BY MONTH

Month	Tax Collected
Jul-09	\$5,334,585
Aug-09	6,504,963
Sept-09	5,235,711
Oct-09	3,209,927
Nov-09	2,578,860
Dec-09	1,928,004
Jan-10	1,464,085
Feb-10	1,416,033
Mar-10	1,843,158
Apr-10	2,734,323
May-10	3,371,978
Jun-10	4,061,115
<b>Total</b>	<b>\$39,682,741</b>



# ACCOMMODATIONS TAX COLLECTIONS BY COUNTY

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	\$24,891
Aiken	\$428,085	Horry	13,625,656
Allendale	4,446	Jasper	219,232
Anderson	328,035	Kershaw	103,497
Bamberg	***	Lancaster	33,965
Barnwell	21,966	Laurens	82,516
Beaufort	4,846,595	Lee	***
Berkeley	364,767	Lexington	658,696
Calhoun	***	McCormick	31,930
Charleston	8,672,336	Marion	19,998
Cherokee	106,609	Marlboro	20,878
Chester	58,389	Newberry	91,767
Chesterfield	44,613	Oconee	108,114
Clarendon	117,661	Orangeburg	483,172
Colleton	528,734	Pickens	286,115
Darlington	67,571	Richland	2,261,256
Dillon	105,175	Saluda	***
Dorchester	106,099	Spartanburg	659,444
Edgefield	***	Sumter	250,310
Fairfield	27,404	Union	21,854
Florence	858,714	Williamsburg	***
Georgetown	1,258,380	York	522,623
Greenville	2,005,649		
Greenwood	158,136	<b>Total of Counties</b>	<b>\$39,682,741</b>
		<b>Unallocated Total</b>	<b>\$109,716</b>
<b>State Grand Total</b>			<b>\$39,792,457</b>

\*\*\* Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. The amounts are included in the total.



# Admissions Tax Data

Admissions tax must be collected by all places of amusement when an admission price has been charged. The tax is 5% of the paid admissions. If you operate a place of amusement, you must obtain an admissions tax license. There is no charge for the license. You may also be required to obtain a retail license.

*Examples of places of amusement:*

nightclubs, college and professional sporting events, amusement parks, golf courses, miniature golf or putt-putt courses, tennis courts, bowling alleys, water slides, movie theatres, musical concerts, health clubs, spas, gyms, swimming pools, skating rinks, baseball batting cages, craft shows

<b>Enacted:</b>	1923
<b>Statute:</b>	§§12-21-2410 to 12-21-2575
<b>Rate:</b>	5%
<b>Distribution:</b>	Fishing Piers > DNR; Tourism Areas > half each to Coordinating Council and local governments; remaining goes to State General Fund
<b>FY 09-10 Collections:</b>	\$7,583,951.63

# ADMISSIONS TAX COLLECTIONS BY COUNTY

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$1,245	Hampton	\$11,305
Aiken	767,807	Horry	8,630,752
Allendale	4,705	Jasper	32,208
Anderson	476,135	Kershaw	30,508
Bamberg	2,262	Lancaster	58,524
Barnwell	7,583	Laurens	60,129
Beaufort	3,244,215	Lee	4,362
Berkeley	575,984	Lexington	632,865
Calhoun	***	McCormick	49,293
Charleston	4,672,320	Marion	11,565
Cherokee	42,947	Marlboro	6,055
Chester	23,586	Newberry	11,194
Chesterfield	20,245	Oconee	216,705
Clarendon	53,238	Orangeburg	185,615
Colleton	53,491	Pickens	1,420,455
Darlington	171,621	Richland	3,283,397
Dillon	12,378	Saluda	***
Dorchester	278,577	Spartanburg	684,948
Edgefield	73,679	Sumter	162,455
Fairfield	29,654	Union	13,885
Florence	404,522	Williamsburg	17,545
Georgetown	865,532	York	1,530,817
Greenville	2,661,658		
Greenwood	338,914	<b>Total of Counties</b>	<b>\$31,866,364</b>
		<b>Unallocated Total</b>	<b>\$149,851</b>
<b>State Grand Total</b>			<b>\$32,016,215</b>

\*\*\* Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

# ADMISSIONS TAX COLLECTIONS BY EVENT TYPE

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,964	\$1,5142,219
02	Nightclubs	2,623	530,138
03	Bands	865	168,487
04	Skating	386	237,602
05	Bowling	511	1,042,962
06	Golf	4,012	9,867,268
07	Golf Driving Range/Tennis	591	868,526
08	Miniature Golf Course	570	828,776
09	Swimming	163	93,206
10	Miniature Raceway	147	28,597
11	State/County park	135	445,503
12	Archery	114	43,937
13	Amusement Rides	305	779,481
14	Carnival	52	55,058
15	Circus	23	14,481
16	Itinerant Shows	138	166,653
17	Promoter	229	1,249,514
18	Gardens	100	1,005,391
19	Amusement Parks	258	2,198,234
20	Sight Seeing Attractions	150	164,193
21	Fishing Pier	79	43,874
22	Horse Racing , Shows and Rides	91	10,384
23	Athletic Events	580	2,900,753
24	Auto/Motorcycle Racing	332	245,325
25	Myrtle Beach Live Entertainment Theatre	112	1,463,795
26	Gyms, Spas, Body Building and Fitness Centers	93	202,459
27	Miscellaneous	1,532	1,038,914
99	Movie Theatres	1,004	4,808,488
<b>Total</b>		<b>17,159</b>	<b>\$32,016,215</b>

# Property Tax Data

Property taxes are generally assessed and collected by local governments, but the DOR assesses and collects some property taxes and oversees certain property tax assessments to ensure equitable and uniform assessments throughout the state. Real property is subject to property taxes. Personal property used in business and certain personal property used for personal purposes such as motor vehicles, boats and airplanes are subject to property taxes. Businesses must report business personal property to the DOR. There is no state or local tax on intangible personal property or inventories.

Each class of property is assessed at a ratio unique to that type of property. The assessment ratio is applied to the market value of the property to determine the assessed value of the property. Each county, municipality or other taxing entity then applies its millage rate to the assessed value to determine the tax due. A mill is a unit of monetary value, equal to one-tenth of a cent, or one-thousandth of a dollar (.001).

For example, if the millage rate is 200 mills and the assessed value of the property is \$1,000, the tax on that property is \$200.

Real and personal property of manufacturers, utilities, railroads, carlines and airlines and business personal property of merchants are assessed by the DOR. The county assessor assesses all other real property. The county auditor assesses all other personal property.

The following assessment ratios are applied to the value of the property to determine the assessed value for purposes of taxation:

Personal property	6% of income tax depreciated value
Manufacturing Property	10.5% of FMV
Utility Property	10.5% of FMV
Railroads, Private Carlines, Airlines and Pipelines	9.5% of FMV
Primary Residences	4.0% of FMV
Agricultural Property (privately owned)	4.0% of use value
Agricultural Property (corporate owned)	6.0% of use value
Other real estate	6.0% of FMV

# BUSINESS PERSONAL PROPERTY TAX

All businesses assessed by the DOR are required to file an annual business personal property tax return with the Department. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation.

<b>Enacted:</b>	1962
<b>Statute:</b>	§12-37-710
<b>Rate:</b>	Local Millage
<b>Distribution:</b>	Local Governments
<b>FY 09-10 Collections:</b>	(Local)

# MOTOR CARRIER PROPERTY TAX

Motor carriers must file an annual property tax return with the DOR no later than June 30 for the preceding calendar year and remit one-half of the tax due or the entire tax due as stated on the return. Motor vehicles are categorized into business and personal. Business vehicles are assessed at 10.5%; personal vehicles are assessed at 6%.

<b>Enacted:</b>	1997
<b>Statute:</b>	§12-37-2810 to 12-37-2880
<b>Rate:</b>	Average statewide millage
<b>Distribution:</b>	Local Governments
<b>FY 09-10 Collections:</b>	\$14,974,444.79

# PRIVATE CARLINES PROPERTY TAX

On or before April 15, every person whose private cars are operated upon the railroads in this state at any time during a calendar year should file with the DOR a report setting forth specifically the information prescribed by the DOR to enable it to make the assessment.

<b>Enacted:</b>	1976
<b>Statute:</b>	§§12-37-2110 to 12-37-2190
<b>Rate:</b>	9.5% of FMV times statewide average millage rate
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$3,957,023.58

# ASSESSED PROPERTY BY SCHOOL DISTRICT

School District	Real Property	Personal Property	Fee in Lieu and Joint Industrial Parks	Manufacturing Property	Utility, Railroad and Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE SCHOOL DISTRICT	\$32,660,270	\$7,613,466	\$1,857,887	\$6,249,410	\$7,265,232	\$1,276,204	\$282,560	\$57,205,029
AIKEN SCHOOL DISTRICT	354,071,713	65,844,846	29,405,420	47,902,400	47,512,817	17,937,180	1,098,755	563,773,131
ALLEDALE SCHOOL DISTRICT	7,735,480	1,742,634	122,720	6,280,100	4,259,938	92,120	36,284	20,669,276
ANDERSON DISTRICT 1	109,480,381	21,099,340	13,694,820	8,005,449	17,023,822	5,000,550	54,268	174,358,630
ANDERSON DISTRICT 2	33,132,010	7,111,960	2,125,060	3,593,808	5,998,972	1,965,350	25,240	53,952,400
ANDERSON DISTRICT 3	20,314,310	4,513,760	3,389,010	3,726,222	5,631,392	959,810	14,984	38,549,488
ANDERSON DISTRICT 4	70,139,310	9,876,470	15,199,450	3,813,713	4,907,492	2,253,120	37,226	106,226,781
ANDERSON DISTRICT 5	207,842,600	28,795,898	13,507,970	8,487,926	14,217,772	13,501,760	117,586	286,471,512
BAMBERG DISTRICT 1	10,112,240	2,750,720	-	1,389,310	2,262,840	576,780	249,670	17,341,560
BAMBERG DISTRICT 2	6,576,530	1,481,740	-	683,220	2,511,200	519,670	197,420	11,969,780
BARNWELL DISTRICT 19	4,957,820	1,535,753	400,570	1,819,560	1,633,780	168,792	127,398	10,643,673
BARNWELL DISTRICT 29	6,296,970	1,547,499	320,975	4,738,670	1,018,620	394,858	172,137	14,489,729
BARNWELL DISTRICT 45	17,370,600	4,131,330	977,037	1,528,650	4,030,220	1,137,660	372,629	29,548,126
BEAUFORT SCHOOL DISTRICT	1,833,376,410	123,674,323	-	9,635,030	44,426,780	53,193,050	1,352,570	2,065,658,163
BERKELEY SCHOOL DISTRICT	523,181,250	65,677,135	64,402,932	53,638,790	42,566,680	18,209,740	2,024,693	769,701,220
CALHOUN SCHOOL DISTRICT	30,530,200	6,969,900	16,896,466	14,957,873	6,298,074	2,137,000	719,535	78,509,048
CHARLESTON SCHOOL DISTRICT	2,409,029,340	209,196,314	35,244,384	18,513,385	88,453,203	87,741,620	2,163,387	2,850,341,633
CHEROKEE SCHOOL DISTRICT	85,260,620	16,821,262	22,146,964	26,114,560	17,822,365	6,286,590	656,335	175,108,696
CHESTER SCHOOL DISTRICT	49,436,950	9,655,891	9,701,856	16,366,630	13,415,960	4,659,940	636,440	103,873,667
CHESTERFIELD SCHOOL DISTRICT	56,456,260	13,256,352	4,572,594	27,651,880	10,866,804	4,438,230	595,490	117,837,610
CLARENDON DISTRICT 1	24,933,170	2,795,389	388,772	3,197,580	2,599,450	496,990	354,211	34,765,562
CLARENDON DISTRICT 2	37,504,520	6,694,501	921,826	1,808,320	3,638,400	1,857,720	577,842	53,003,129
CLARENDON DISTRICT 3	5,782,740	1,572,759	113,472	198,700	886,310	274,120	101,389	8,929,490
COLLETON SCHOOL DISTRICT	123,603,434	16,144,327	8,417,188	5,751,821	11,639,310	4,633,433	785,333	170,974,846
DARLINGTON SCHOOL DISTRICT	93,228,978	23,771,971	11,107,590	20,409,148	54,617,410	8,330,130	1,145,690	212,610,917
DILLON DISTRICT 1	5,838,830	1,555,845	-	-	1,072,544	359,320	92,590	8,919,129
DILLON DISTRICT 2	26,041,500	5,073,660	442,815	6,442,000	4,755,085	2,424,170	581,140	45,760,370
DILLON DISTRICT 3	8,680,680	2,023,879	1,109,203	2,552,320	1,435,730	670,020	177,910	16,649,742
DORCHESTER DISTRICT 2	348,746,941	43,845,156	14,725,600	10,080,840	14,344,930	6,673,242	848,795	439,265,504
DORCHESTER DISTRICT 4	30,271,770	5,539,032	5,246,161	10,487,100	5,902,961	1,443,179	103,821	58,994,024
EDGEFIELD SCHOOL DISTRICT	46,390,560	9,255,649	2,209,903	7,370,030	7,377,300	1,409,545	474,061	74,487,048
FAIRFIELD SCHOOL DISTRICT	48,628,153	7,690,418	-	1,820,290	60,418,350	2,010,050	667,940	121,235,201
FLORENCE DISTRICT 1	241,054,426	44,126,135	27,380,448	33,232,736	20,328,179	16,489,532	1,656,374	384,267,830
FLORENCE DISTRICT 2	8,506,886	2,345,031	-	372,216	2,151,830	316,325	63,587	13,755,875
FLORENCE DISTRICT 3	25,724,881	5,979,771	2,939,545	9,057,699	4,278,366	1,786,527	166,192	49,932,981
FLORENCE DISTRICT 4	9,213,364	2,370,984	7,511,333	639,558	1,333,810	568,469	79,239	21,716,757
FLORENCE DISTRICT 5	7,572,651	2,079,170	-	665,540	1,307,584	522,105	47,324	12,194,374
GEORGETOWN SCHOOL DISTRICT	487,149,574	36,816,762	8,363,400	29,937,260	10,334,750	8,146,990	1,342,450	582,091,186
GREENVILLE SCHOOL DISTRICT	1,379,621,374	195,600,347	127,765,388	96,415,110	91,857,556	107,575,440	6,515,258	2,005,350,473
GREENWOOD DISTRICT 50	111,364,294	21,557,333	24,892,712	23,573,561	8,719,539	8,848,756	817,763	199,773,958
GREENWOOD DISTRICT 51	7,619,737	2,171,330	1,272,857	1,354,250	1,388,110	211,500	340,887	14,358,671
GREENWOOD DISTRICT 52	6,978,809	3,307,826	32,470,432	8,545,100	3,587,059	635,070	196,548	55,720,844
HAMPTON DISTRICT 1	19,188,860	4,065,234	632,484	698,030	5,578,350	1,473,880	244,330	31,881,168
HAMPTON DISTRICT 2	6,869,930	1,531,985	2,100,991	1,731,760	2,473,033	634,590	243,082	15,585,371

School District	Real Property	Personal Property	Fee in Lieu and Joint Industrial Parks	Manufacturing Property	Utility, Railroad and Pipeline	Business Personal	Motor Carriers	Total
HORRY SCHOOL DISTRICT	\$1,664,227,138	\$185,425,348	\$39,792,704	\$17,408,501	\$44,663,840	\$64,509,230	\$3,231,280	\$2,019,258,041
JASPER SCHOOL DISTRICT	77,155,827	10,004,322	20,370,744	1,698,830	13,305,332	6,321,660	688,662	129,545,377
KERSHAW SCHOOL DISTRICT	134,196,400	23,913,671	11,043,440	16,860,750	16,515,160	6,027,420	1,307,229	209,864,070
LANCASTER SCHOOL DISTRICT	211,761,152	29,475,585	10,387,321	11,940,730	13,441,080	7,747,020	1,121,454	285,874,342
LAURENS DISTRICT 55	55,956,210	12,118,745	3,112,202	6,188,490	9,413,850	4,580,690	809,820	92,180,007
LAURENS DISTRICT 56	30,136,590	6,023,445	4,479,460	2,898,160	4,255,100	1,781,590	425,640	49,999,985
LEE SCHOOL DISTRICT	21,023,880	4,030,810	666,953	4,017,530	4,343,700	1,967,367	671,852	36,722,092
LEXINGTON DISTRICT 1	301,292,540	56,618,330	12,271,120	15,097,370	34,748,540	11,109,000	752,102	431,889,002
LEXINGTON DISTRICT 2	142,302,460	33,418,830	10,688,880	12,735,440	14,923,850	17,797,570	441,731	232,308,761
LEXINGTON DISTRICT 3	28,269,100	5,323,480	35,640	1,959,270	4,487,130	1,656,200	143,848	41,874,668
LEXINGTON DISTRICT 4	19,028,830	4,799,520	1,253,330	626,500	4,323,620	801,420	59,916	30,893,136
LEXINGTON DISTRICT 5	336,305,970	51,138,742	337,430	6,033,900	36,835,320	11,697,280	729,374	443,078,016
MARION DISTRICT 1	24,189,030	4,435,480	810,451	2,787,330	4,432,102	1,618,420	420,449	38,693,262
MARION DISTRICT 2	16,927,099	3,086,370	431,568	653,970	2,178,076	1,339,000	257,927	24,874,010
MARION DISTRICT 7	7,106,849	1,479,860	242,929	176,630	1,368,676	463,610	113,452	10,952,006
MARLBORO SCHOOL DISTRICT	30,803,390	8,855,939	10,692,849	6,603,860	6,512,091	2,096,746	726,203	66,291,078
MCCORMICK SCHOOL DISTRICT	31,329,370	4,479,014	193,520	1,158,490	3,864,496	666,080	851,380	42,542,350
NEWBERRY SCHOOL DISTRICT	76,677,540	13,165,501	7,833,886	8,848,170	10,585,390	4,558,420	851,680	122,520,587
OCONEE SCHOOL DISTRICT	309,318,820	34,204,632	19,021,264	12,388,470	143,572,200	6,154,067	2,051,197	526,710,650
ORANGEBURG DISTRICT 3	42,555,406	5,621,765	4,345,550	5,853,212	5,151,290	4,395,919	359,155	68,282,297
ORANGEBURG DISTRICT 4	25,724,412	5,511,165	3,297,077	7,257,284	26,238,817	957,172	434,697	69,420,624
ORANGEBURG DISTRICT 5	93,397,389	13,825,901	19,835,495	21,051,968	10,327,010	9,246,461	984,821	168,669,045
PICKENS SCHOOL DISTRICT	319,812,023	42,019,484	12,956,802	9,901,620	30,620,390	12,723,870	2,050,718	430,084,907
RICHLAND DISTRICT 1	543,121,800	77,495,010	25,674,810	46,910,607	78,701,730	48,702,380	1,004,289	821,610,626
RICHLAND DISTRICT 2	394,760,080	58,203,274	12,728,858	17,857,901	22,173,370	20,319,760	582,338	526,625,581
SALUDA SCHOOL DISTRICT	28,660,200	5,206,950	-	2,547,360	3,383,000	835,450	755,380	41,388,340
SPARTANBURG DISTRICT 1	65,987,960	10,608,021	726,657	3,152,060	6,374,574	2,512,110	347,931	89,709,313
SPARTANBURG DISTRICT 2	128,517,240	19,859,126	1,505,281	10,266,400	8,441,106	4,511,690	688,893	173,789,736
SPARTANBURG DISTRICT 3	24,989,670	5,129,795	6,244,955	17,669,480	5,456,617	1,443,980	174,486	61,108,983
SPARTANBURG DISTRICT 4	27,261,496	5,299,157	887,515	5,814,840	5,575,673	1,644,860	197,140	46,680,681
SPARTANBURG DISTRICT 5	113,664,959	18,833,969	32,628,736	31,227,540	8,241,734	13,366,780	1,454,075	219,417,793
SPARTANBURG DISTRICT 6	164,510,699	22,862,445	12,101,148	29,663,100	12,525,875	14,897,690	841,378	257,402,335
SPARTANBURG DISTRICT 7	135,516,423	19,264,253	1,858,848	12,652,810	14,117,383	15,772,460	588,583	199,770,760
SUMTER DISTRICT 17	104,116,220	19,454,210	863,910	12,832,090	12,276,190	9,691,970	317,220	159,551,810
SUMTER DISTRICT 2	84,037,780	20,247,390	6,588,390	17,762,680	7,760,410	4,714,550	942,440	142,053,640
UNION SCHOOL DISTRICT	31,477,540	7,791,095	8,050,651	7,764,790	7,231,510	2,182,067	865,629	65,363,282
WILLIAMSBURG SCHOOL DISTRICT	38,948,635	10,271,935	20,058,571	4,553,280	11,201,286	2,917,350	1,229,686	89,180,743
YORK DISTRICT 1	55,500,405	10,061,193	2,862,508	6,561,160	12,495,175	2,874,840	129,712	90,484,993
YORK DISTRICT 2	117,203,383	16,413,040	500,528	3,522,310	147,665,195	3,308,375	406,917	289,019,748
YORK DISTRICT 3	285,069,129	42,788,991	12,516,488	32,213,754	15,365,990	17,197,020	603,152	405,754,524
YORK DISTRICT 4	205,487,609	25,787,463	10,229,481	15,683,050	10,416,215	8,533,925	342,568	276,480,311
<b>Total</b>	<b>\$15,526,805,979</b>	<b>\$2,005,764,343</b>	<b>\$864,106,185</b>	<b>\$994,239,242</b>	<b>\$1,499,660,002</b>	<b>\$756,284,596</b>	<b>\$59,514,767</b>	<b>\$21,706,375,114</b>

# Alcoholic Liquors Tax Data

The alcoholic liquors tax is imposed on all manufacturers, wholesalers and retailers of alcoholic liquors. Anyone selling alcoholic liquors must apply to the DOR for a license.

A \$200 filing fee must be submitted with the application.

## The **license fees** are:

Manufacturer's License:	\$50,200 every two years
Liquor Wholesaler's License:	\$20,200 every two years
Retail Liquor License:	\$1,400 every two years
Business Liquor by the Drink License:	\$1,700 every two years
Nonprofit Organization Liquor by the Drink License:	\$1,700 every two years
Business/Nonprofit Organization Cooking License:	\$250 every two years
Sunday Local Option Permit (Option 1):	\$200 per Sunday
Sunday Local Option Permit (Option 2):	\$3,050/52-week period
Registered Producer's Certificate of Registration:	\$400 every two years
Producer Representative's Certificate of Registration:	\$250 every two years
24-hour Mini-Bottle License for Nonprofit Functions:	\$35 per day
24-hour Nonprofit Organization License to Sell from large Bottles:	\$35 per day

## The **Excise Taxes** are:

Per 8 ounces of alcohol:	\$0.17
Per liter:	\$0.71825
Standard case: (wholesalers)	\$1.81
Standard case: (retailers to wholesalers)	\$2.99
Standard case: (add. tax paid by wholesalers)	\$0.56
Surtax:	9%

<b>Enacted:</b>	1935
<b>Statute:</b>	Title 61 Chapter 33 of Title 12
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund; Local Option Permits distributed to local governments
<b>FY 09-10 Collections:</b>	\$57,240,529.47



# LOCAL OPTION PERMIT FOR SUNDAY BEER, WINE AND ALCOHOLIC BEVERAGE SALES

<b>County:</b>	<b>LOP</b>	<b>7-Day Beer and Wine</b>
Beaufort	YES	YES
Berkeley	YES	YES
Charleston	YES	YES
Dorchester	YES	YES
Georgetown	YES	YES
Horry	YES	YES
Lexington	YES	NO
Richland	YES	YES
York	YES	NO
<b>City:</b>	<b>LOP</b>	<b>7 Day Beer and Wine</b>
Aiken	YES	YES
Anderson	YES	NO
Bluffton	YES	YES
Blythewood	YES	YES
Camden	YES	YES
Columbia (Lexington County)	YES	YES
Columbia (Richland County)	YES	YES
Daniel Island	YES	YES
Edisto Beach	YES	YES
Elgin	YES	YES
Florence	YES	NO
Forest Acres	YES	YES
Goose Creek	YES	YES
Greenville	YES	YES
Greer (Greenville County)	YES	NO
Greer (Spartanburg County)	YES	NO
Hanahan	YES	YES
Hardeeville	YES	NO
Hilton Head	YES	YES
Irmo	YES	YES
Mauldin	YES	YES
Moncks Corner	YES	YES
North Charleston (Charleston County)	YES	YES
North Charleston (Berkeley County)	YES	YES
North Charleston (Dorchester County)	YES	YES
Port Royal	YES	YES
Rock Hill	YES	NO
Santee	YES	NO
Spartanburg	YES	NO
Simpsonville	YES	YES
Summerville (Charleston County)	YES	YES
Summerville (Berkeley County)	YES	YES
Summerville (Dorchester County)	YES	YES
Tega Cay	YES	YES
Yemassee	YES	YES

# BEER AND WINE TAX AND LICENSING

All wholesale distributors, retailers, breweries and wineries doing business within South Carolina are required to be licensed by the DOR. New businesses must pay a \$300 filing fee with the license application in addition to the appropriate license fees.

## *The license fees are:*

Wholesalers	\$2,200 every two years
Retailers	\$600 every two years
Certificate of Registration for breweries and wineries	\$400 every two years
Winery/Brewery application	\$400 every two years
If a winery uses its own grapes and is located in SC	\$400 every two years
Special Functions/Fair permits	\$10 daily up to 15 days
7-day beer and wine retail permits	\$2,200 every two years
7-day beer and wine retail permits for businesses	\$700 every two years
Brew pubs	\$2,200 every two years
Temporary beer and wine permits	\$25 for up to 120 days

<i>Beer per ounce:</i>	\$0.006
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## *Wine U.S. Sized Containers:*

Per 8 ounce up to 1 gallon	\$0.06
Per gallon	\$0.90
Additional tax per 8 ounce	\$0.012
Additional tax per gallon	\$.018

## *Wine Metric Sized Containers:*

Per liter	\$0.02535
Additional tax per liter	\$0.05

<b>Enacted:</b>	1933
<b>Statute:</b>	Title 61 Chapter 21 of Title 12
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund; Local Option Permits distributed to local governments
<b>FY 09-10 Collections:</b>	\$99,325,163.48

# Tobacco Tax Data

The business license tax applies to all tobacco products sold in South Carolina. All persons selling, purchasing, distributing or importing tobacco products in South Carolina are required to pay the business license tax; the tax is paid only once. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

## *Tax rates on tobacco products:*

Cigarettes	\$0.07 per pack*
All other tobacco products	5% of the manufactured purchase price

All persons first receiving untaxed cigarettes for sale or distribution in South Carolina must file a monthly report and remit the cigarette tax. A discount for timely filing cigarette returns and paying the tax due is 3.5% of the tax due.

<b>Enacted:</b>	1923
<b>Statute:</b>	§§12-21-610 to 12-21-810
<b>Rate:</b>	\$0.07/pack of 20; 5% of manufacturer's price for all other tobacco products
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$32,015,998.74

**Note:** \* \$0.07 cigarette tax rate per pack ended June 30, 2010; \$0.57 cigarette tax rate per pack effective July 1, 2010

# STATE EXCISE TAX RATES ON CIGARETTES

AS OF JANUARY 1, 2011

TAX RATE			TAX RATE		
State	(¢ per pack)	Rank	State	(¢ per pack)	Rank
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	11	Nevada	80	35
Arizona	200	11	New Hampshire	178	16
Arkansas	115	29	New Jersey	270	6
California	87	33	New Mexico	166	19
Colorado	84	34	New York (a)	435	1
Connecticut	300	4	North Carolina	45	45
Delaware	160	20	North Dakota	44	46
Florida (b)	133.9	25	Ohio	125	26
Georgia	37	48	Oklahoma	103	30
Hawaii (c)	300	4	Oregon	118	28
Idaho	57	42	Pennsylvania	160	20
Illinois (a)	98	32	Rhode Island	346	2
Indiana	99.5	31	South Carolina	57	42
Iowa	136	24	South Dakota	153	22
Kansas	79	36	Tennessee (a) (e)	62	39
Kentucky (d)	60	40	Texas	141	23
Louisiana	36	49	Utah	170	17
Maine	200	11	Vermont	224	10
Maryland	200	11	Virginia (a)	30	50
Massachusetts	251	8	Washington	302.5	3
Michigan	200	11	West Virginia	55	44
Minnesota (e)	123	27	Wisconsin	252	7
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	17	Dist. of Columbia	250	9
			U.S. Median	125	

**Source:** Compiled by FTA from state sources

**Note:**

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢

(b) Florida's rate includes a surcharge of \$1 per pack

(c) Hawaii's tax rate is scheduled to rise to \$3.20 per pack effective July 1, 2011

(d) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the DOR; the current rate is 34.6¢ through July 31, 2011

# TOBACCO TAX COLLECTIONS BY MONTH

Month	Cigarettes	Other Tobacco Products	Total
Jul 09	\$2,279,470	\$479,389	\$2,758,859
Aug 09	2,278,536	510,955	2,789,491
Sep 09	2,225,697	514,234	2,739,931
Oct 09	2,408,941	529,560	2,938,501
Nov 09	2,109,050	481,112	2,590,162
Dec 09	2,035,084	455,487	2,490,571
Jan 10	2,283,797	481,645	2,765,442
Feb 10	1,846,410	467,179	2,313,589
Mar 10	1,831,868	478,340	2,310,208
Apr 10	2,196,660	534,812	2,731,472
May 10	2,132,135	489,917	2,622,052
Jun 10	2,357,353	608,258	2,965,611
<b>Total</b>	<b>\$25,985,001</b>	<b>\$6,030,888</b>	<b>\$32,015,889</b>

# Other Tax and License Data

## AIRCRAFT TAX

All airline companies operating in the state shall make an annual property tax return on or before April 15 in each year for the preceding calendar or fiscal year of their flight equipment to the Department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

<b>Enacted:</b>	1976
<b>Statute:</b>	§§12-37-2410 to 12-37-2490
<b>Rate:</b>	Assessment based on average statewide millage rate
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$5,356,652.79

## BANK TAX

All banks engaged in business in South Carolina are required to register and pay the annual bank tax. The tax is 4.5% of South Carolina net income. Banks are required to make estimated tax payments as required for corporations. Estimated payments are not required for taxpayers whose estimated tax is less than \$100.

<b>Enacted:</b>	1937
<b>Statute:</b>	§§12-11-10 to 12-11-60
<b>Rate:</b>	4.5% of entire net income
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$15,672,134.14

# BINGO TAX

Nonprofit groups organized for fraternal, religious or charitable purposes which have been certified as tax exempt by the Internal Revenue Service and domiciled in South Carolina for at least three years may apply for a license to conduct Bingo in South Carolina.

## Cost for a Bingo license:

License Type	License Fee	Entrance Fee
Class AA	\$4,000	\$4,000
Class B	\$1,000	\$1,000
Class C	No Cost	No Cost
Class D	\$100 or \$200*	\$100 (not more than 10 days)
Class E	\$500	\$500 (not more than 10 days)
Class F	\$100	\$100

Class AA, B, and C licensed organizations conducting Bingo must designate a promoter, who also must be licensed. Under certain circumstances, a Class C licensed organization does not have to designate a promoter. The promoter's license is \$1,000 annually. Each organization licensed to operate Bingo must file quarterly financial reports with the DOR.

\*Fair License- \$100 for 10 days or less; \$200 for more than 10 days.

At least 50% of the gross proceeds from the sale of Bingo cards taken in by a Bingo operation during a single session must be returned to the players in the form of prizes. In February 2004, the General Assembly passed legislation which allows Bingo to be played on electronic devices, in addition to the traditional Bingo dabbed on paper.

The SC Bingo Law requires the DOR to make specific allocations of revenue collected from Bingo to other state agencies.

<b>Enacted:</b>	1982
<b>Statute:</b>	§§12-21-3910 to 12-21-4295
<b>Rate:</b> (for each dollar of face value for each Bingo card sold)	\$0.10 \$0.04 (Class C) \$0.05 (Class F)
<b>Distribution:</b>	See Above
<b>FY 09-10 Collections:</b>	\$3,023,428.84

# COIN-OPERATED DEVICE TAX

If you manufacture, distribute or own coin-operated devices or machines, you must pay the coin-operated device tax. If you own coin-operated machines, you must obtain an owner/operator's license.

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

<b>Enacted:</b>	1939
<b>Statute:</b>	Title 12, Chapter 22 Section 12-21-2720
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$1,723,124.39

# CONTROLLED SUBSTANCE TAX

No dealer may possess any marijuana or controlled substance upon which a tax is imposed unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia. The DOR has adopted a uniform system of providing, affixing and displaying official stamps, official labels or other official indicia for marijuana and controlled substances on which a tax is imposed.

<b>Enacted:</b>	1993
<b>Statute:</b>	§§12-21-5010 to 12-21-6050
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	(\$538.20)



# DEED RECORDING FEE

The County Clerk of Court or Register of Deeds imposes a recording fee when any lands, tenements or other realty is transferred to another person. The fee is \$1.85 for each \$500 of the realty's value. The value is the consideration paid or to be paid in money or money's worth for the realty.

The state's portion of the fees collected by the Clerks of Court and Registers of Deeds will be reported and remitted to the DOR on a monthly return which is due on or before the 20th of the month following the month in which the transaction was recorded. Counties retain their portion of the fee: 55 cents of each \$1.85.

<b>Enacted:</b>	1923
<b>Statute:</b>	§§12-24-10 to 12-24-150
<b>Rate:</b>	See Above
<b>Distribution:</b>	\$1 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.55 — County General Fund
<b>FY 09-10 Collections:</b>	\$29,684,511.02

# DEED RECORDING FEE COLLECTIONS BY COUNTY

County	Tax Collections	County	Tax Collections
Abbeville	\$97,138.51	Greenwood	\$305,319.59
Aiken	1,134,033.69	Hampton	54,675.69
Allendale	21,133.90	Horry	5,264,511.08
Anderson	913,373.81	Jasper	188,909.17
Bamberg	57,366.66	Kershaw	328,573.77
Barnwell	66,091.56	Lancaster	777,996.64
Beaufort	3,780,438.91	Laurens	214,145.86
Berkeley	1,645,647.85	Lee	35,258.87
Calhoun	45,566.13	Lexington	2,054,036.18
Charleston	5,424,612.83	Marion	69,733.62
Cherokee	177,055.81	Marlboro	47,830.71
Chester	91,749.33	McCormick	40,846.32
Chesterfield	100,519.35	Newberry	155,729.43
Clarendon	113,366.43	Oconee	642,891.95
Colleton	313,463.24	Orangeburg	255,322.28
Darlington	188,919.26	Pickens	743,226.58
Dillon	44,600.39	Richland	2,903,654.00
Dorchester	1,244,981.51	Saluda	86,510.97
Edgefield	121,985.36	Spartanburg	1,439,584.03
Fairfield	126,463.06	Sumter	494,924.90
Florence	635,049.68	Union	55,192.92
Georgetown	755,338.34	Williamsburg	187,619.14
Greenville	3,984,808.07	York	2,034,942.53
<b>State Total:</b>		<b>\$39,464,139.91</b>	

*Note: Total tax minus total non-refundable credits equals state tax liability*

# DRY CLEANING FACILITY REGISTRATION FEES AND SURCHARGES

Owners of dry-cleaning facilities must pay registration fees for each of their “wet-site” locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year. Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state Perchloroethylene and Stoddard solvent. A person importing or producing one of the solvents must register with the DOR for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on Perchloroethylene and \$2 a gallon on Stoddard solvent.

<b>Enacted:</b>	1995
<b>Statute:</b>	§§44-56-410 to 44-56-495
<b>Rate:</b>	See Above
<b>Distribution:</b>	Special fund for environmental cleanup from dry cleaning operations
<b>FY 09-10 Collections:</b>	\$1,440,093.72

## ELECTRIC POWER TAX

Every person who sells electric power for resale and every public utility and cooperative that sells electric power to the consumer must pay an electric power tax. The tax does not apply to electric power purchased from vendors previously taxed under the statute. The tax is 5/10 of one mill (.0005) upon each kilowatt-hour of electric power sold.

<b>Enacted:</b>	1931
<b>Statute:</b>	§§12-23-10 to 12-23-130
<b>Rate:</b>	\$0.0005
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$28,219,032.11

# EMERGENCY SERVICES: 911 USER FEE

Every local telephone subscriber served by a 911 system is liable for the 911 charge. The maximum 911 charge that subscribers may be billed for an individual local exchange access facility must be in accordance with the following scale:

Tier I	1,000 - 40,999 access lines: \$1.50 for start-up costs; \$1.00 for on-going costs
Tier II	41,000 - 99,999 access lines: \$1.00 for start-up costs; \$0.60 for on-going costs
Tier III	more than 100,000 access lines: \$0.75 for start-up costs; \$0.50 for on-going costs

*Start-up includes a combination of recurring and nonrecurring costs and up to a maximum of 50 local exchange lines.*

<b>Enacted:</b>	1931
<b>Statute:</b>	Chapter 47 of Title 23
<b>Rate:</b>	See Above
<b>Distribution:</b>	39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor
<b>FY 09-10 Collections:</b>	\$22,713,470.92

# FOREST RENEWAL AND PRODUCT ASSESSMENT TAX

The forest renewal tax is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. The tax is paid quarterly on the 25th of the month following the end of the quarter. Processors are required to maintain product records for three fiscal years.

<b>Enacted:</b>	1922
<b>Statute:</b>	§§48-28-10 to 48-28-100 and §§48-30-10 to 48-30-80
<b>Rate:</b>	See Above
<b>Distribution:</b>	Forest Renewal Fund
<b>FY 09-10 Collections:</b>	\$767,584.06

# INDIGENT HEALTH CARE HOSPITAL TAX

The Indigent Care Fund was established to assist citizens who cannot afford to pay for hospital care due to inadequate financial resources or catastrophic medical expenses.

<b>Enacted:</b>	1989
<b>Statute:</b>	§§12-23-810 to 12-23-840
<b>Rate:</b>	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide
<b>Distribution:</b>	Medical Expansion Fund
<b>FY 09-10 Collections:</b>	\$262,377,529.54

# LOW-LEVEL RADIOACTIVE WASTE TAX

A tax is levied on the disposal of low-level radioactive waste at the facility in Barnwell County for long-term disposal. The tax is \$235 per cubic foot of low-level radioactive waste disposed of into the state of South Carolina.

<b>Enacted:</b>	1983
<b>Statute:</b>	Title 46, Chapter 48
<b>Rate:</b>	\$235
<b>Distribution:</b>	First \$2 million - Barnwell County Balance—Nuclear Waste Disposal Receipts Distribution Fund
<b>FY 09-10 Collections:</b>	\$30,045,984.00-

# MOTOR FUEL USER FEE

A motor fuel user fee of \$0.16 per gallon is imposed upon all gasoline used or consumed in this state and upon all diesel fuel used or consumed in this state in producing or generating power for motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the tax and reporting and remitting it to the DOR.

Those required to obtain a license before operating and paying applicable fees:

*Terminal suppliers, permissive suppliers, terminal operators, exporters, transporters, importers, tank-wagon operators*

<b>Enacted:</b>	1922
<b>Statute:</b>	§§12-28-110 to 12-28-2930
<b>Rate:</b>	\$0.1675/gallon
<b>Distribution:</b>	\$0.16 — Department of Transportation \$0.005 — Environmental Impact Fee \$0.0025 — Petroleum Inspection Fee
<b>FY 09-10 Collections:</b>	\$521,687,704.46

# RETAIL LICENSE FEE

Before engaging in business in South Carolina, every retailer shall obtain a retail license for each permanent branch, establishment or agency and pay a license tax of \$50 for each retail license at the time of application. Every artist and craftsman selling products they have created or assembled at arts and crafts shows and festivals shall obtain a retail license and pay a license tax of \$20 at the time of application. This license may be used for only one location at a time. Every retailer operating a transient or temporary business within this state shall obtain a retail license and pay a license tax of \$50 at the time of application. This license may be used for only one location at a time.

<b>Enacted:</b>	1951
<b>Statute:</b>	§12-36-510
<b>Rate:</b>	\$20 or \$50 at time of application
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$799,486.42

# SAVINGS AND LOAN TAX

Every association located or doing business within this state shall pay an income tax measured by its net income from all sources, except for income from municipal, state or federal bonds or securities exempted by law from the tax. This tax includes interest earned on deposits at the Federal Home Loan Bank of Atlanta, or its successors, for those savings and loan associations which meet the qualified thrift lender test set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989. The tax is 6% of net income. This income tax is in lieu of other taxes on such associations, except use taxes, deed recording fees and taxes on real property.

<b>Enacted:</b>	1957
<b>Statute:</b>	§§12-13-10 to 12-13-100
<b>Rate:</b>	6% of Net Income
<b>Distribution:</b>	State General Fund
<b>FY 09-10 Collections:</b>	\$3,421,963.49

# SOLID WASTE EXCISE TAX

Retailers of tires and batteries and wholesalers of appliances and motor oil are required to report and pay the solid waste excise tax on the sale of these items. The tax is \$2 per tire, battery and appliance sold and \$0.08 for each gallon of motor oil sold.

<b>Enacted:</b>	1991
<b>Statute:</b>	§§44-96-120 to 44-96-235
<b>Rate:</b>	\$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good
<b>Distribution:</b>	Solid Waste Management Fund (to local governments)
<b>FY 08-09 Collections:</b>	\$8,613,709.96





